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# THE FINANCE COMMISSION

OF THE

CITY OF BOSTON

REPORTS AND COMMUNICATIONS

VOLUME XIV.



CITY OF BOSTON  
PRINTING DEPARTMENT  
1919



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# THE FINANCE COMMISSION

OF THE

CITY OF BOSTON

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REPORTS AND COMMUNICATIONS

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VOLUME XIV.



CITY OF BOSTON  
PRINTING DEPARTMENT  
1919



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## PART I.

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REPORT TO THE GENERAL COURT.



BOSTON, January 31, 1919.

*To the Honorable the Senate and House of Representatives  
in General Court Assembled:*

The finance commission submits herewith its report for the year 1918-19, as required by sec. 18 of ch. 486 of the Acts of 1909.

## 1. ORGANIZATION OF THE COMMISSION.

There has been one change in the membership of the commission during the year. On July 17, 1918, Mr. J. Waldo Pond became a member of the finance commission, in place of Mr. James P. Magenis, resigned.

Increases of salary have been granted to three members of the office staff during the year, to take effect June 1, 1918, viz., an increase of \$100 a year to the investigator, from \$1,750 to \$1,850; and \$50 a year to each of the two stenographers, from \$1,450 to \$1,500 and from \$1,250 to \$1,300.

## 2. APPROPRIATIONS AND EXPENDITURES.

The commission requested and was granted the statutory appropriation of \$30,000 at the beginning of the fiscal year. The expenditures have been as follows:

Total net appropriation . . . . .		\$30,000 00
Expenditures:		
Salaries, permanent employees . . . . .	\$19,445 20	
Salaries, temporary employees . . . . .	86 19	
Printing and binding . . . . .	786 05	
Postage . . . . .	65 97	
Transportation of persons . . . . .	99 15	
Light . . . . .	33 78	
Rent . . . . .	2,500 00	
Communication . . . . .	276 55	
Cleaning . . . . .	35 75	
Experts' services . . . . .	1,564 76	
Fees, service of venires, etc. . . . .	57 67	
Photographing . . . . .	24 00	
General plant . . . . .	31 03	
		<hr/>
Carried forward . . . . .	\$25,006 10	\$30,000 00



<i>Brought forward</i> . . . .	\$25,006 10	\$30,000 00
Furniture and fittings . . . .	24 78	
Library equipment . . . .	41 90	
Office supplies . . . .	202 52	
Ice . . . .	18 00	
	<hr/>	25,293 30
Unexpended balance . . . .		<u>\$4,706 70</u>

### 3. WORK OF THE COMMISSION.

During the past year the commission has held 62 meetings, there have been 164 hearings and 213 witnesses have been examined in various matters affecting the interests of the city of Boston.

The commission has issued 91 reports and communications, of which 25 were published and 66 unpublished. The published reports were as follows:

Feb. 13, 1918.	The Mayor. Regarding unassessed land and possible resurvey of the city.
March 15, 1918.	The Mayor. Regarding proposed increase of teachers' salaries.
May 8, 1918.	The Mayor. Regarding seats placed around the Parkman Bandstand.
June 1, 1918.	The Mayor. Regarding proposed purchase of motor fire apparatus without advertising.
June 3, 1918.	The Mayor. Requesting the Mayor to veto order of City Council to terminate gas lighting contract.
June 15, 1918.	The Mayor and City Council. Regarding consolidation of Overseeing of the Poor, Institutions Registration and Infirmary Departments.
June 20, 1918.	The Mayor and City Council. Regarding contracts of Park and Recreation Department for paving Commonwealth avenue, etc.
Aug. 10, 1918.	The Mayor. Regarding overtime payments to city employees.
Aug. 10, 1918.	The Mayor. Regarding repaving of State street, between Commercial street and Atlantic avenue.
Aug. 19, 1918.	The Mayor. Regarding administration of the Soldiers' Relief Department.
Sept. 13, 1918.	The Mayor. Regarding method employed by the city in purchasing horses.
Oct. 3, 1918.	The Mayor. Regarding the repaving of State street, from Kilby street westerly.
Oct. 4, 1918.	The Mayor. Regarding the use of old granite paving blocks on Atlantic avenue and other streets.

- Oct. 16, 1918. The Mayor. Regarding the liability of the Boston Elevated Railway Company to pave portion of Saratoga street.
- Oct. 17, 1918. The Mayor and City Council. Regarding sale of 152,000 old granite paving blocks to John E. Quinn.
- Nov. 1, 1918. The Mayor. Regarding contract for razing Old Dearborn Schoolhouse.
- Nov. 9, 1918. The Mayor. Regarding proposed abolition of the Statistics Department.
- Nov. 18, 1918. The Mayor. Regarding operation of Ward street refuse receiving station.
- Nov. 19, 1918. The Mayor. Regarding increases of salaries to city employees.
- Dec. 31, 1918. The Mayor. Regarding policy of selling old granite paving blocks.
- Jan. 3, 1919. The Mayor. Regarding increase in interest rate on unpaid taxes.
- Jan. 10, 1919. The Mayor. Regarding new sources of city revenue.
- Jan. 15, 1919. The Mayor. Regarding new expenses and reductions in income of the city for the year 1919-20.
- Jan. 17, 1919. The Mayor. Regarding proposed new location for Engine Company No. 20, in Neponset.
- Jan. 31, 1919. The Mayor. Regarding theft of automobile belonging to the Consumptives' Hospital Department.

The unpublished reports are as follows:

- Feb. 9, 1918. The Mayor. Replying to Mayor's circulars regarding employees of the commission.
- Feb. 9, 1918. The Mayor. Transmitting report of consulting engineer on bills of James Pierce, William J. Barry and the Roxbury Iron and Metal Company against the city.
- Feb. 13, 1918. The Mayor. Regarding policy of refusing to increase salaries of city employees over \$1,800 a year.
- Feb. 26, 1918. The Committee on Cities of the General Court. Regarding passage of Senate Bill No. 103, providing for a day and night force in fire departments.
- Feb. 28, 1918. The Mayor. Regarding certain positions which the Commissioner of Public Works wished to create.
- March 1, 1918. The Mayor. Regarding qualifications of John E. Carty for the position of Commissioner of Public Works.
- March 1, 1918. The Mayor. Regarding fidelity bonds of city employees.
- March 8, 1918. The Mayor. Opposing Senate Bill No. 263, providing for an increase of \$3 in the tax limit.
- March 14, 1918. The Mayor. Regarding qualifications of Thomas F. Sullivan for the position of Commissioner of Public Works.
- March 19, 1918. The Mayor. Regarding conditions at the Calf Pasture pumping station.

- March 20, 1918. The Mayor. Regarding the Carolina Avenue Play-ground.
- March 21, 1918. The Attorney General of the Commonwealth. Regarding presentation of evidence relative to perjury of certain witnesses to the District Attorney and his action thereon.
- March 27, 1918. The Mayor. Regarding unbalanced bids submitted for asphalt paving contract.
- April 17, 1918. The Mayor. Regarding award of contract for iron castings to the Mechanics Iron Foundry Company.
- April 17, 1918. The Chairman of the Committee on Appropriations of the City Council. Regarding requests by City Clerk and Clerk of Committees for copies of reports on budget estimates of departments and transmitting certain reports.
- April 23, 1918. The Mayor. Recommending that he veto chapter 6 of Special Acts of 1918, providing for payment of \$1,330.75 to Gilbert H. Smith.
- April 25, 1918. The Mayor. Second report regarding award of contract for iron castings to the Mechanics Iron Foundry Company.
- May 4, 1918. The Mayor. Regarding contracts made by the Penal Institutions Department with John J. Arroll & Co. for tea and coffee.
- May 17, 1918. The Mayor. Regarding the administration of the Park and Recreation Department.
- May 25, 1918. The City Council. Regarding the establishment of a municipal coal pocket.
- June 1, 1918. The Mayor. Regarding certain bills of J. J. Hurley for work at Long Island.
- June 1, 1918. The Civil Service Commission. Regarding certain bills of J. J. Hurley for work at Long Island.
- June 27, 1918. The Mayor. Regarding proposed change in contract for granolithic paths on Boston Common.
- Aug. 17, 1918. The Mayor. Regarding the purchase of Buick roadsters by the Fire Department.
- Aug. 30, 1918. The Mayor. Regarding contract for paper coal and wood bags.
- Sept. 4, 1918. The Mayor. Regarding increase of salaries in the Fire Department.
- Sept. 13, 1918. The Mayor. Regarding petition of National Dyeing and Cleansing Works to store naphtha at Freeport street, Dorchester.
- Sept. 19, 1918. The Commissioner of Public Works. Transmitting report of the consulting engineer on the claims of Bernard E. Grant against the City of Boston.
- Sept. 19, 1918. The Mayor. Transmitting to him the above report.
- Sept. 24, 1918. The Mayor. Regarding paving of streets to be paid for out of special appropriations.

- Sept. 30, 1918. The Executive Committee of the City Council. Opposing acceptance of chapter 164 of Special Acts of 1918, providing for payment of annuity to Mrs. Alfred L. Leighton.
- Oct. 3, 1918. The Mayor. Final report on bonding investigation.
- Oct. 4, 1918. The Governor. Final report on bonding investigation.
- Oct. 10, 1918. The Mayor. Transmitting copy of report on payment of annuity to Mrs. Alfred L. Leighton.
- Oct. 17, 1918. The Mayor. Regarding special appropriation for barns, piggery, additions and repairs at Long Island.
- Oct. 25, 1918. The Mayor. Regarding extension of Carolina Avenue Playground.
- Oct. 25, 1918. The Mayor. Regarding overtime in the Park and Recreation Department.
- Oct. 26, 1918. The Mayor. Regarding purchase of automobiles by Building and Wire Departments.
- Oct. 29, 1918. The Mayor. Regarding expiration of market leases.
- Nov. 4, 1918. The Penal Institutions Commissioner. Regarding repairs to steamer "Monitor" and bills for same.
- Nov. 8, 1918. The Mayor. Regarding civil service examination for position of division engineer in the Public Works Department.
- Nov. 9, 1918. The Mayor. Recommending that inventories of city property be made by all departments.
- Nov. 15, 1918. The Mayor. Second report regarding purchase of coffee by the Penal Institutions Department.
- Nov. 15, 1918. The Secretary of the Civil Service Commission. Regarding Edward F. Murphy.
- Nov. 22, 1918. The Mayor. Second report regarding proposed consolidation of departments for dispensing relief to the poor.
- Nov. 27, 1918. The Mayor. Second report on overtime in the Park and Recreation Department.
- Nov. 29, 1918. The Commissioner of Public Works. Regarding agreement with Boston Elevated Railway Company for joint maintenance of drawtenders' house, Mystic River and Malden Bridges.
- Dec. 6, 1918. The Mayor. Regarding proposed appearance of representative of city before special committee on motor vehicle fees.
- Dec. 6, 1918. The Mayor. Regarding bills of Crowley & Hickey and of Edward C. Kelley for work at certain fire houses.
- Dec. 12, 1918. The Mayor. Regarding appointment of Mrs. Margaret G. O'Callaghan as investigator in the Consumptives' Hospital Department.
- Dec. 12, 1918. The Mayor. Regarding award of contract for Grand Jury room without advertising.
- Dec. 12, 1918. The Mayor. Regarding award of contract to Marr Brothers & Stewart for changes in buildings at Long Island, without advertising.

- Dec. 12, 1918. The Mayor. Regarding contract with Somerset Company for lighting the Court House.
- Dec. 13, 1918. The Mayor. Regarding advertising in weekly newspapers.
- Dec. 13, 1918. The Mayor. Regarding bill for repairing Fireboat, Engine No. 47.
- Dec. 26, 1918. Committee on County Accounts of the City Council. Regarding the establishment of salary of probation officer, Chelsea Court, at \$1,650 a year.
- Dec. 27, 1918. The Corporation Counsel. Regarding suggestions for legislation to be submitted to the General Court.
- Dec. 27, 1918. The Mayor. Regarding certain testimony of Edward F. Murphy.
- Dec. 28, 1918. The Mayor. Regarding payment of bill of Boston Marine Works for repairing Fireboat, Engine No. 47.
- Jan. 7, 1919. The Mayor. Regarding appointment of Edward F. Murphy as division engineer in the Public Works Department.
- Jan. 10, 1919. The Mayor. Regarding bids for closing up spaces under hospital buildings at Long Island.
- Jan. 10, 1919. The Mayor. Regarding repairs to condenser of main boiler of the steamer "George A. Hibbard."
- Jan. 13, 1919. The Mayor. Regarding award of contract for repairing ferryboat "Governor Russell" to Atlantic Works without advertising.
- Jan. 20, 1919. The Mayor. Third report on overtime in the Park and Recreation Department.
- Jan. 23, 1919. The Mayor. Regarding present condition of high pressure fire service and need for completion of same.
- Jan. 31, 1919. The Mayor. Regarding contracts for collection of refuse in contract districts of the city.

#### 4. THE MOST IMPORTANT OF THE COMMISSION'S REPORTS.

The above list of reports gives only a partial account of the work of the commission. It does not show the extent of the work performed in the large number of investigations upon which no formal reports have been issued, although they required numerous conferences and hearings, examination of records, of contract awards and of increases in the number and compensation of city employees. The staff of the commission coöperated with the mayor and budget commissioner in studying the budget requests for the year 1918-19 and submitted to the mayor and council eighty-nine reports. All this work required the closest study and the devotion

of a large amount of time. The result was eminently satisfactory, for without them the mayor would have been unable to make proper decreases in the budget requests. These decreases, moreover, were not made on the horizontal, unscientific system, but because of indisputable facts set forth which plainly showed the need for reductions.

Beside this budget work the finance commission has kept close scrutiny on contracts awarded, checking up carefully all awards, as well as additions to and deductions from the contract sums, and a systematic inquiry into the reasons for not requesting public advertisement. Whenever the reasons for dispensing with advertising seemed to be without sufficient weight, the mayor was promptly notified and quite often the desired publicity was secured. The wording of specifications and contracts was also studied and when the interests of the city were not sufficiently protected the form was changed to the advantage of the city.

City employees are catalogued in the finance commission's office and their increases noted and checked. If disproportionate increases are attempted, or if increases outside the budget schedules are recommended, the mayor's office is promptly notified.

Thus a continuous check is kept upon the city's expenditures and irregularities promptly called to the attention of the executive authority. This has been the routine work of the commission. In addition, the following reports may be classed as the main features of its investigations.

#### *Report on Unassessed Land.*

This investigation dealt with specific parcels of land in the downtown business district, and in the outlying sections of the city, which had escaped taxation by not being included in the books of the assessing department, and thus had deprived the city annually of large sums of money. These deficiencies were scattered and were

present in almost all sections of the city, so that the commission recommended that a beginning be made in the downtown section of the city, between the North Station and Boylston street, by resurveying it through the engineering forces of the street laying-out department, and the discrepancies and inaccuracies corrected. This work has been started, but will not be completed for some time.

### *The Increase of \$3 in the Tax Limit.*

The finance commission opposed the mayor's bill for a \$3 increase in the tax limit, arguing that with the introduction of economies in the city's administration an increase of \$1.50 would be all that was needed. The mayor insisted upon his request and the legislation was passed, granting \$1 for street repair improvements and \$2 for general municipal purposes. That the \$1 for street improvement was not necessary, as the commission stated, is borne out by the fact that of the \$1,860,-416.88 appropriated for street improvements, the value of the work done this year, as stated on December 30, 1918, will be approximately \$722,031, and that \$1,138,-385 will remain unexpended, although contracted for. Thus this latter sum was unnecessarily appropriated, the tax rate was unnecessarily raised, and the money remained unexpended although contracts had been made at the extraordinarily high prices of last year, and the work will not be done until next year.

### *Increase of Teachers' Salaries.*

This subject was reviewed by the commission at the request of the mayor and certain eliminations and curtailments of school activities were recommended, in order to accomplish the increases without increasing the financial burden of the taxpayers. The advice was not followed and there will be an additional expense of \$166,000 for the year 1918-19, this amount covering only a part of the year, and in the year 1919-20 there will be an additional expense of \$597,000.

*Certain Irregularities in the Administration of the Park and Recreation Department.*

In certain bills submitted to the city by one of the present park commissioners it was discovered that changes had been made, so that charges for horticultural supplies had been substituted for a charge for gardener's services, in order to avoid the certification of the civil service commission. A report was made by the finance commission that, while the city appeared to have suffered no pecuniary loss, the substitution in the bills and the testimony of the park officials in their endeavor to conceal the transaction were of such a nature as to merit the mayor's serious consideration.

These facts were reported to the mayor without recommendation, so that he might be free to deal with the case as seemed best. The officials involved have not resigned, nor has the mayor called for their resignations.

*The Gas Lighting Contract.*

On March 19, 1914, two contracts were made with the Boston Consolidated Gas Company for furnishing labor and material and gas for the street lamps, at a rate of \$21 per single burner lamp per year. The term of the contract was for ten years, subject to cancellation by action of the city government in the year 1918. In December, 1917, the lamplighters employed by the subcontractor of the Consolidated Gas Company struck for higher wages, and in order to furnish the service to the city new men were taken on. The lamplighters then appealed to the city council, but as no authority existed for interference with the contract, the city councillors found themselves powerless. As the only matter of dispute between the subcontractor and the striking lamplighters was a question of wages, an agreement was made by the city council for a payment to the subcontractor of \$40,000, so that it might increase the wages of the lamplighters. As this agreement was illegal and could not be carried out, it became inopera-



tive. The next movement started by the city council was in 1918, for the abrogation of the contract, so that if the contract was broken a new contract could be made which would have inserted in it increased wages for the striking lamplighters. The Consolidated Gas Company itself had not asked for any increase.

The finance commission promptly called the attention of the city authorities to the loss which the city would sustain, viz., \$250,000, if the old contract was broken and recommended to the mayor that he veto the order of the council abrogating the contract. The veto was carried out and the city was saved this loss.

*Consolidation of the Charity Dispensing Departments of Boston.*

Boston for about a century has been an anomaly in its conduct of its adult poor relief. Most of the large cities of the country combine in one department both the outdoor and indoor forms of relief under either an advisory commission with a paid executive or a sole superintendent. Boston has three departments for dispensing its relief to the poor, viz., (1) the overseeing of the poor department, under a board of twelve overseers, dealing only with the needy living in their own homes; (2) the infirmary department, which has charge of the poor living in its almshouse; and (3) the institutions registration department, which is the admitting agency of the infirmary department alone.

No co-ordination exists between the infirmary and overseeing of the poor departments, but each works independently under a separate organization. Harmonious relations exist within the overseeing of the poor department between the supervisory board and its executive secretary and office staff, but in the infirmary department there has been for some years constant friction between the superintendent of the almshouse and his board of trustees. Cases of clashes without number between individual members of the board and the superintendent have been made in the records of the

department, but no definite movement has been taken for years by the board to correct the conditions by removing the superintendent and employing one in harmony with the board.

The finance commission on June 15, 1918, called the attention of the city government to this deplorable state in the infirmary department and pointed out the necessity for consolidation of the various poor relief departments of the city. The recommendation for the consolidation of the three departments under the overseeing of the poor department has not been carried out.

#### *Overtime Payments.*

The state law, sec. 42, ch. 514, of the Acts of 1909, and ch. 494 of the Acts of 1911, passed at the request of the union labor forces, prohibits city officials from either requesting or requiring city employees to work more than eight hours in any one day, except in case of extreme emergency. No attempt has been made by the city departments to live up to the letter or the spirit of the law, but constant infractions of the law have occurred. The finance commission has called the attention of various administrations to the large amount of overtime work allowed by the various heads of departments and has recommended that the employees be not required to work after hours, and that their schedule of work be so arranged as to complete the day's work within the required period.

In some departments the commission is aware that overtime work in certain busy periods of the month or year is rendered by faithful employees without any consideration of remuneration, except a small sum for meals. The commission waited six months after the present mayor's inauguration before calling the mayor's attention to the amount of money expended up to July 27, which amounted to \$32,252.25, or with one exception the highest it had been in the same period since 1914. Since then the commission has on November 27, 1918, and January 20, 1919, again called the

attention of the mayor to the overtime payments, but as yet has received no report as to this practice.

*Soldiers' Relief Department.*

The great burden placed upon the soldiers' relief department by the European war called for the exercise on the part of the head of the department of administrative capacity of a high order. The countless lines of beneficiaries increased with the call of the draft boards for new quotas for service and the small office force of the soldiers' relief department was entirely inadequate to cope with the increased work and problems. The commissioner of the department, a veteran of the Civil War, soon found himself overwhelmed with the increase of the business. The commission instituted an investigation and recommended the introduction of business methods and an intelligent system in classifying and investigating the applicants for relief. One of the worst features which the finance commission found was that the highly trained investigators, whose work should have been in the field, investigating the homes and conditions of the applicants, had been transferred for almost a year to routine office work and their field work largely abandoned. The commission immediately recommended the retransference of these visitors to their proper and legitimate work and the appointment of new visitors in order to supplement the corps, and the employment of clerks who spoke Italian and Yiddish in order to take care of some of the large number of persons who could not speak English. Changes were also recommended in the business management of the office and in the elimination of a large amount of useless gathering of material. These reforms to a large measure have been put into practice, but the department is still in need of a complete revision of its work by an expert.

*Use of Old Granite Blocks in Paving Radial Highways.*

When the city of Boston started upon its plan for a renovation and repair of its large teaming highways in

the downtown section of the city, the officials in charge of the public works department made no estimate of the possible use of the 1,735,800 old granite paving blocks which the city owned. Thus contracts were made for paving certain portions of Atlantic avenue and Commercial street with new blocks, although the blocks on these streets could by recutting and turning be made available for many years. The finance commission called the attention of the mayor to the large amount of money which could be saved by the use of these blocks and recommended that the contract be amended so that the contractor, who was perfectly agreeable to the change, might have the benefit of using the material already on the job. By thus revising the contracts for the Atlantic avenue and Commercial street jobs a saving of approximately \$75,000 will be made, and if the contracts of two other contractors on Atlantic avenue had been revised, \$65,000 more would have been saved. Furthermore, if the contracts for repaving Causeway and Leverett streets are revised a large sum can be saved.

*The Liability of the Boston Elevated Railway Company for Repaving Saratoga Street, East Boston.*

It was found upon investigation that, according to an old agreement, to which the Boston Elevated Railway Company had succeeded, the cost of restoring Saratoga street, between Moore and Wordsworth streets, should be contributed to by the railway company in case of its abandonment of the street. This abandonment took place a year ago and the amount of occupation of the street area by the elevated railway amounted to 10,000 square yards. The finance commission figured that the Elevated Railway Company's liability to the city of Boston for its proportionate share of the cost of repaving the street amounted to at least \$10,000 and that the city officials should have collected this amount of money from the company for repaving the street.

*The Statistics Department.*

The finance commission made an exhaustive review of this department's activities and found that it was no longer of value to the city. The trustees met scarcely once a year for the last eight years and at these few and far between meetings no matters of policy for conducting the department had been taken up. A large amount of the work of the department was of a special statistical nature, gathered in the files of the department but unpublished for over four years. The finance commission compared the work of the statistics department with that of the Chicago bureau of statistics and with the effectiveness of the statistical work in New York, and recommended that the board be abolished and an expert statistician be attached to the mayor's office with authority and power of editing and revising the annual reports of the city of Boston. The power of reducing the size and composition of the reports of the city departments would save many thousands of dollars. As yet the recommendations have not been adopted by the mayor.

*Increase in Salaries to City Employees.*

The finance commission made an investigation of salary increases for the next fiscal year and as a result of its study it recommended that salaries over \$1,800, except in cases where a regular step schedule was in force, be not increased, and that the increment of increase be not more than \$100. It also took into consideration in its review the necessity of increasing the maximum and minimum salaries paid to members of the police and fire departments and recommended certain changes in conformity to the recent wage schedule in the industrial world. The mayor in the main followed the recommendations of the commission, but declined to follow the judgment of the commission that laborers should not receive more than 25 cents a day increase, preferring to give them a 50 cents a day rate. The city of New York has allowed only 25 cents a day increase to its laboring force, although a demand similar to that in

Boston of 50 cents a day was made. Thus Boston will pay \$3.50 a day while New York pays \$3.25 for laborers.

### *New Sources of Revenue.*

Three new sources of revenue were discovered by the finance commission for the purpose of increasing the income of the city: (1) taxation of billboards; (2) taxation of hack stands; (3) licensing of animal drawn vehicles. These recommendations were made only a short time ago and when followed by the city government will be productive of a large amount of money.

### *Inventory of City Property.*

There has never been a complete list of the personal property owned by the city, although no large corporation of the country would for a moment allow its records to be deficient in this respect. The city of New York is making such an inventory, and upon the recommendation and request of the finance commission the mayor has directed that such an inventory of Boston departments be made as of January 31, 1919, and filed with the city authorities and the finance commission. When these returns have been made they can be classified and thus there will be in readily accessible form and manner a complete record of the extent of the personal property of the city. These lists will thus serve to check departments' future requests for replacements and will be a great help in considering the budget requirements of the city departments.

All the members of this commission, except the chairman, serve without pay. The sixty-two meetings which the commission has held have been attended by every member except in cases of illness or other cause for unavoidable absence.

Respectfully submitted,

JOHN R. MURPHY, *Chairman.*

JAMES M. MORRISON.

JOHN F. MOORS.

COURTENAY GUILD.

J. WALDO POND.

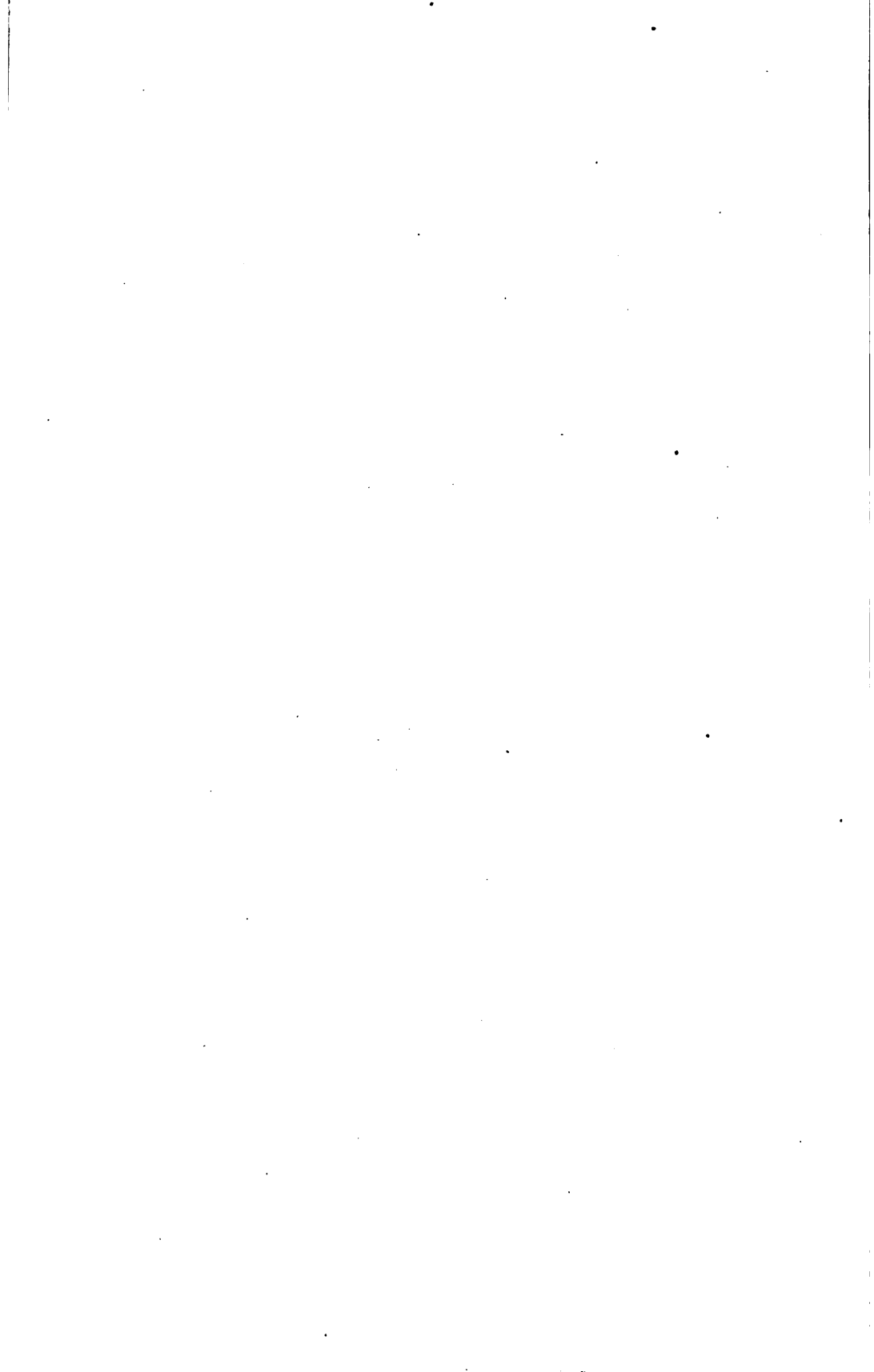


## **PART II.**

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### **OFFICIAL COMMUNICATIONS.**





COMMUNICATION TO THE MAYOR

*in relation to*

CERTAIN BILLS OF JAMES L. PIERCE AND  
THE ROXBURY IRON AND METAL COM-  
PANY.

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BOSTON, February 9, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission forwards herewith for your information a report made by its consulting engineer regarding certain bills, viz., bill of James L. Pierce for cleaning sewer outlets which empty into Old Harbor in South Boston, bill of William J. Barry for resurfacing a portion of Robert street in the West Roxbury district, and bill of the Roxbury Iron and Metal Company (Marks Angel, president) for \$5,900.59. Payment of these bills was delayed by the City Auditor at the request of the Finance Commission during the latter days of the administration of your predecessor, the reason for delaying payment being the apparent necessity to make further examination regarding the matter of the bills.

It also incloses copy of a report regarding certain features of the Strandway work now in progress in the South Boston district, especially the matter of expenditures on account of work given to James L. Pierce apparently in violation of the provisions of the city charter relating to the award of contracts.

The Strandway work is being paid for from a fund derived jointly from a special loan made on account of the Park and Recreation Department and the annual loan for sewerage works.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

Boston, February 8, 1918.

*To the Finance Commission:*

GENTLEMEN,— Your attention is again respectfully called to the conditions existing on the Strandway work in South Boston. The conditions outlined in a report of the commission dated June 1, 1917, a copy of which is hereto appended, still exist, except that the abuses have been increased as very little work of any kind is now in progress.

The larger number of superfluous employees have been obliged to submit themselves for examination by the Civil Service and have shown their complete inefficiency by having failed to pass the simple examinations to which they were subjected.

Especially your attention is called to the work of making borings by James L. Pierce. Since the date of the contract, December 9, 1916, there has been paid on monthly bills to James L. Pierce for making borings, at \$1 per linear foot, a total of approximately \$16,000, his work apparently beginning immediately after the signing of the contract.

No contract for the boring work was made and it is clear that his work was illegally done in violation of sec. 30 of the charter amendments. Mr. Bayles Reilly, the engineer in charge of the Strandway work, states in a letter to the commission dated January 22, 1918, three reasons for doing this work: First, to find "where hard material necessary for the construction of the main and toe dikes was to be found; second, the location of sand beds; third, whether or not it would be necessary to drive piles under the sewer overflows and what length of piling would be necessary."

Again, he states that prices per foot were asked of various firms in June, 1916, and that Mr. Pierce submitted the lowest bid. Probably 90 per cent. of all the work of the character in Boston and vicinity is done either by the firm of B. F. Smith & Brother or by the Charles R. Gow Company. Both these firms assure

me that they were not even asked to submit figures for doing the work. Considering the amount of work done, it is certain that the prices paid were at least 100 per cent. in excess of the prices which might have been secured from competent firms.

As regards the three reasons given by Mr. Reilly:

1. There is nothing in the contract that obligates the city to undertake explorations to enable the contractor to determine where proper material for his dikes can be found. The contract requires that the dikes be constructed "of the most suitable material found within the excavation," and the duty of obtaining this material is clearly a part of the obligation of the contractor.

2. Location of the sand beds. The contract provides for covering the beach with a layer of sand after the work is finished. It also provides that, if suitable sand is found in the excavation under conditions outlined, it shall be placed on the beach and paid for at the same price as the ordinary filling. If sand is not found in the excavation, suitable sand is to be furnished by the contractor from other locations, for which he is to be paid a price of 60 cents per cubic yard.

This latter provision was placed in the contract on the advice of the Finance Commission before the contract was finally signed, but after it had become known that there was very little likelihood of sand suitable for the purpose being found in sufficient quantities in the excavation. (See Finance Commission Reports, Vol. XII., p. 124.)

The total estimated amount of sand needed is 40,000 cubic yards, and the total cost would be \$24,000. It is very apparent that the city has expended approximately \$16,000 in attempting to find for the contractor sand that would not have cost the city more than \$24,000 had none been found in the excavation, or 63 per cent. of the total value of the sand.

The large number of borings made do not seem to have added any new information to the information

obtained from borings made before the contract was let. Therefore the work was entirely useless and, as a matter of fact, should have been known to be useless before it was begun.

3. As regards the piles under the sewer overflows. The claim that such work was necessary for the purpose is absurd. Sewer overflows are not heavy structures requiring deep foundations or extensive sub-soil investigations before their construction. All necessary information should have been and probably was obtained from the work of driving the piles of the coffer dams which surrounded the sewer outlets. It is apparent therefore that there has been an illegal expenditure of approximately \$16,000 of the city's money, for which no valid reasons are given.

I am informed that Mr. Pierce's work was stopped soon after the results of the city election became known. Whether it is intended to re-employ him or not, I do not know.

I recommend that His Honor the Mayor be advised of the situation and that no further work of the kind be authorized.

Respectfully submitted,  
GUY C. EMERSON,  
*Consulting Engineer.*

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Boston, February 8, 1918.

*To the Finance Commission:*

GENTLEMEN,— In connection with examinations made by employees of the Finance Commission of all bills paid by special draft during the last month of the administration of former Mayor Curley, three bills were held up for further investigation:

1. THE BILL OF JAMES L. PIERCE FOR CLEANING SEWER OUTLETS WHICH EMPTY INTO OLD HARBOR IN SOUTH BOSTON.

This work was represented as being necessary on account of the Strandway work now in progress. Not

only was the part of the sewer immediately adjoining the Strandway work cleaned, but in each case the work was continued back to the intercepting sewer gate chamber, amounting in the case of the Crescent avenue overflow to over 1,000 linear feet.

Some payments for this work have already been made from the loan for sewerage works. In my opinion this expense has been improperly charged. All sewer cleaning should be charged to the annual appropriation from the tax levy for the maintenance of the Sewer Service.

The cost of the work for all of the outlets represented as having been cleaned was exorbitant, amounting for the K street outlet to \$10 per cubic yard of dirt removed. This cost indicates with certainty either that the work was done with extreme inefficiency, or that all the teams, labor and machines charged were not furnished and employed.

I cannot find that any contract was made with James L. Pierce, but he was allowed to furnish men and teams on a cost plus 15 per cent. basis, with a daily rental of \$3.50 each for his machines.

The inspectors having charge of the work have been examined and appear to be grossly incompetent and ignorant of the amount of work done. They testified, among other matters, that their information was gained from the contractor's foreman and that they did not know the sizes of the sewers that were cleaned.

The total amount of the bill is \$2,214, and the doing of this amount of work without an advertised contract, or without the written permission of the Mayor to dispense with advertising, is clearly a violation of sec. 30 of the charter amendments.

I believe that this bill should be held for further investigation by the authorities of the present administration at City Hall, who may be able to obtain more information regarding the actual amount of work done than I have been able to so far.

2. A BILL OF WILLIAM J. BARRY FOR RESURFACING A PORTION OF ROBERT STREET IN THE WEST ROXBURY DISTRICT.

The bill states that the work done between October 27 and December 7, 1917, consists of scarifying, excavating and the application of tar and crushed stone, 2,722½ square yards, at \$1 a square yard, \$2,722.22. A rebate is made to the city of \$36 for the rental of a steam roller for two days at \$18 a day, making a net total of \$2,686.22.

No figures showing the quantities of materials used have been furnished and until within a few days no contract existed. The work was clearly done in violation of sec. 30 of the city charter. In a report of an interview with the Commissioner of Public Works recently appearing in the *Boston Transcript*, the Commissioner admits that no contract was in existence and that the formalities required by the city charter were not complied with. A contract has recently been prepared with the intention of dating it back to the time the work was said to have been ordered. The scheme was evidently balked by the refusal of the former Corporation Counsel to approve the contract. This bill certainly should not be paid until a complete schedule of the amount of work done has been furnished and verified by the engineers of the Public Works Department.

3. A BILL OF THE ROXBURY IRON AND METAL COMPANY (MARKS ANGEL, PRESIDENT) FOR \$5,900.59.

This bill was submitted to the City Auditor during the last hours of the past administration, the principal item being for lead pipe. It appears that a contract, dated October 17, 1917, was made with the Roxbury Iron and Metal Company for lead pipe, pig lead, tin and solder for the use of the Water Service of the Public Works Department. The contract made by the Supply Department provided as follows:

ARTICLE 2. The Contractor shall conform to all determinations and directions of the Superintendent, and of his assistant

within the authority given by the Superintendent, relating to the goods and their delivery, suitableness, amount, quality and value of everything furnished or done, or to any other question which may arise as to the goods and the time and manner of their delivery, and the Superintendent shall be deemed the referee of both parties to make such determinations and directions.

ARTICLE 3. The quantity mentioned in the contract is merely an estimate of what will probably be required, and it is, therefore, expressly understood and agreed that the City does not bind itself to accept of the undersigned the full quantity specified unless required by the needs of the department.

It is apparent, therefore, that the determination of the requirements of the city was entirely in the hands of the officials of the city.

Certain orders were rendered by the department and materials were furnished and paid for. Soon after the late municipal election, however, a large quantity of material was delivered at the yard of the Water Service on Albany street for which no order was sent. Attempts were made through at least two officials of the Water Service to have such orders submitted. No orders were submitted, however, and the city is under no obligation to pay the bill.

The contract price for the lead pipe appears to be about 2.33 cents per pound above the market price at this time, and the bill submitted amounts to approximately \$1,250 more than the city could buy the same material for in the open market. Under the circumstances the material should not be paid for until (1) it is determined that the city needs the material and can use it economically; (2) a chemical examination is made to determine that the lead is of proper quality, and (3) the contractor reduces his price to the present market rate.

There appears to be no legal liability on the city for the payment of any of the bills reported on.

Respectfully submitted,

GUY C. EMERSON,

*Consulting Engineer.*



COMMUNICATION TO THE MAYOR  
*in relation to*  
ERRORS IN ASSESSMENT OF LAND BY THE  
ASSESSING DEPARTMENT.

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BOSTON, February 13, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission has investigated the subject of errors in the assessment of land by the Assessing Department and submits the following report thereon.

The officials of the City of Boston, and in particular the assessors, have long realized that the assessment of land areas in Boston is not based upon exact measurements, but is the result of information handed down from earlier years. This information was mostly gathered from deeds on file in the Suffolk Registry, and consequently was based on copies of surveys made by private surveyors for the original owners.

Thus the public records depended for their accuracy in a great measure on private sources. If the land boundaries were faulty the record continued the mistake, and it became perpetuated as the correct area of the lot.

Boston has grown up from a town whose ways and streets have been narrow and crooked, and in the attempt to widen these ways land was taken from abutting estates, leaving large slices remaining which, in the lack of an efficient system in town and city recording offices, were lost sight of. The growth of the city in its business quarters made these lost parcels of large taxable value, but they remained hidden and untaxed for many years.

Thus, from 1870 to 1913 the lot of land on Summer and High streets, containing 684 square feet and of a taxable value of \$41,040, remained unassessed and untaxed,

although the owners were deriving all these years an income from the property and on the sale of premises adjoining received full credit for the additional lot of 684 square feet. It was due to the Finance Commission that the omission was discovered and promptly called to the attention of the Assessing Department which acknowledged the error and corrected its records.

Again, in 1914 the Street Laying-Out Department made a survey of the lots bounded by Avon, Washington, Summer and Chauncy streets (Jordan Marsh, Shuman and Hovey block) and discovered 811 square feet unassessed. The same department in the same year surveyed the lot on Hollis and Tremont streets and rectified the lines by including 1,379 square feet. In the year 1917 an estate on Hawley place, adjoining Arch street, has been resurveyed by private engineers and 1,000 square feet more than appears on the books of the Assessing Department were discovered. A great many other instances might be cited which showed that land which should be assessed and taxed has remained unassessed for many years, with a consequent loss of many thousands of dollars in taxes to the city.

A few examples may be set forth here, but the remainder are given in a table attached hereto.

In 1898 the large area of 14,753 square feet, situated on Federal street at Richardson's Wharf, was discovered unassessed; in 1897 the assessor's figures showed only 135,418 square feet assessed to Emily Herrick for a holding at Brighton avenue, corner Harvard avenue, while an actual survey gave 227,000 square feet, or an excess of 91,582 square feet.

In 1898 an estate on Cambridge street, corner Bowdoin square and Green street, showed a variance of 2,830 square feet between the survey, 18,850, and the assessors' figures, 16,050 square feet. In 1912 there was discovered 18,542 square feet unassessed on Norfolk street, Dorchester. These are the glaring examples. Others will be found in the list above referred to.

It must be said in justification of the Assessing Department that it has made attempts to correct these miscalculations of areas by following the findings and decrees of the Land Court. Whenever a plan of land is filed in that court for registration a person, in order to have the title to a parcel of land registered in his name, files a plan showing the line measurement and often the square foot area. This plan is checked by the surveyors attached to the court and the decree entered, registering the title in the name of the person who has proven his right thereto.

Thus opportunity is afforded the Assessing Department to study these surveys and correct its own records therefrom. The Assessing Department has stated that it has taken advantage of this opportunity and its surveyor constantly consults the records of the Land Court and makes whatever correction is necessary. Such a process, however, is slow and is dependent on the number of plans filed for registration.

Some other means is necessary in order to complete the work of resurveying the city as soon as possible. The only objection raised against such a resurvey is the enormous expense entailed in the employment of a force of surveyors and their assistants. It is admitted that to undertake the work of resurveying the entire city would involve a large sum of money, but it is submitted that not all the city need be resurveyed, nor need the whole survey be undertaken at one time.

A study of the annual reports of the Street Laying-Out Department shows that a part of its engineering force under the direction of Mr. Whitney could be assigned each year to a resurvey of a number of selected blocks in the business district where the values are high and the return to the city from the unassessed areas discovered would be increasingly large.

That the survey division of the Street Commissioners has completed a great portion of its plotting work for

street improvements is shown by the annual report of the department for the year 1912-13, for in the report for that year the Commissioners state:

For more than twenty years the department has been making a study of the very problems which are actively urged now as new ideas in street development, with the result that there is hardly a section of the city for which scientific plotting has not been done and for which plans have not been prepared. (See p. 33, Report of Street Laying-Out Department for 1912-13.)

A conference was held with Mr. Whitney, chief engineer of the Street Laying-Out Department, in reference to the establishment of coöperation between his division and the Assessing Department, so that surveys of down-town real estate blocks might be made as a part of a definite program. Mr. Whitney concurs in the belief of the commission that a survey of some portions of the city is necessary and admitted that his division could, without further expense to the city, undertake this work of resurveying during periods of slack in the work of the department. He assured the commission that he would be glad to coöperate in this matter and could assign, at various intervals in the year, certain members of his staff to the resurvey work.

The commission recommends that Your Honor call a conference between the members of the Assessing and Street Laying-Out Departments and issue an order assigning to the Street Laying-Out Department survey division the work of surveying that part of Boston lying between Causeway, Lowell, Charles, Beacon and Arlington streets, Columbus avenue, Boylston street, Essex street and Atlantic avenue.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

LOCATION.	Year.	Assessors. (Square Feet.)	Survey. (Square Feet.)	Excess. (Square Feet.)
Commonwealth avenue, Brighton, Ebenezer Francis estate.	1897	150,000	155,089	5,089
Commonwealth, avenue and Brighton avenue, Ebenezer Francis estate.	1897	174,014	182,179	8,165
Brighton avenue, corner Harvard avenue, Emily Herrick.	1897	135,418	227,000	91,582
Brighton avenue and Linden street, Isaac Pratt estate.	1897	5,286	6,063	777
Cambridge street, Bowdoin square, and Green street, Nos. 28 and 30	1898	16,050	18,880	2,830
Green street, Nos. 28 and 30	1898	2,700	3,300	600
Staniford place	1898	800	1,217½	417½
Brighton street, Nos. 111 and 113	1898	2,400	2,700	300
North street, corner Cross street	1898	1,700	2,450	750
Medford street, corner Short street, Charlestown,	1898	2,500	3,821	1,321
Federal street, Hobbs' Wharf	1898	78,515	83,470	4,955
Federal street, Wales Wharf	1898	67,097	70,650	3,553
Federal street, Frances Wharf	1898	91,702	93,546	1,844
Federal street, Curtis's & Drake's Wharf	1898	195,260	201,835	6,575
Federal street, Piper's Wharf	1898	75,008	75,689	681
Federal street, Richardson's Wharf	1898	119,383	134,133	14,753
Atlantic avenue, Nos. 183-197	1910	11,352	13,334	1,982
Norfolk street, Dorchester, Sophia L. Dorr	1912	253,475	272,015	18,542
Monument square, Charlestown, estate of Patrick O'Riordan.	1912	Not assessed.	About 1,600	1,600
Summer street, corner High street, Moses Williams et al.	1913	2,837	3,051	684
Washington, Avon, Chauncy and Summer streets,	1914	*	*	811
Tremont and Hollis streets	1914	*	*	1,379
Hawley place, near Arch street	1917	1,670	2,735	1,065

\* Total figures not given.

COMMUNICATION TO THE COMMITTEE ON CITIES  
*in relation to*  
A DAY AND NIGHT FORCE IN THE FIRE  
DEPARTMENT.

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BOSTON, February 26, 1918.

*To the Honorable the Committee on Cities:*

GENTLEMEN,— The Finance Commission has studied Senate Bill No. 103, which provides for the division of the fire-fighting forces of the cities and towns of the Commonwealth into day and night forces, and after careful consideration of the matter has voted to request your committee to report adversely upon the bill, or at least to exempt Boston from its provisions. The reasons for this decision are many and are presented below for your consideration.

The demands of the firemen, either through state organization or through local societies, to secure the separation of fire-fighting forces into day and night divisions, have become stronger and more insistent each year. This is not the first bill which has aimed to change the condition of the fire departments, and the efforts have been devious and various. In former years bills sought to place the burden of this change upon the more populous and richer communities, for they provided that the provisions should take effect in cities of 50,000 or more inhabitants.

The present bill has no such limitation. It seeks to fasten its provisions upon every community of the state, be it city or hamlet, rich or poor. The selfishness of the bill is shown not only in the first provision, where it mandatorily provides for the day and night division, but in secs. 2 and 4, where it defines the exact hours of labor and protects the emoluments already enjoyed by the firemen.

Whatever may be the lot of the fire-fighting forces of the other cities and towns of the Commonwealth, it is a well recognized fact that the firemen of Boston are a highly favored and privileged class. No other firemen in the Commonwealth enjoy the short hours or the large salary that Boston has so generously given to its firemen. In the first place, the firemen of Boston have within the last five years received two increases of salary (\$1,200 to \$1,300 in May, 1912, and \$1,300 to \$1,400 in January, 1914), so that the fire-fighting forces now are paid a salary which no other city in the United States, except San Francisco and New York, pays to its firemen. It is noteworthy that when the campaign for these salary increases was being conducted by the firemen's organization (the Russell Fire Club), a tacit agreement was made that the firemen would be satisfied with the increase and would not seek a change in the fire hours.

Hardly had the increase been granted when the counter movement for a lessening of the fire hours began, until last year, after three years of persistent work, the firemen induced the City Council of Boston to grant a reduction of the fire hours by increasing the days off from one in five to one in three.

Thus the Boston firemen are already among the best paid in the United States and have enjoyed since February 1, 1918, the shortest hours of those in any city in the country, with the exception of St. Louis and Chicago and two small cities. The privileges already granted are sufficient to call a halt upon their extension, but the list of privileges already in effect have not yet been exhausted. In addition to their present large salaries and short hours, the firemen enjoy a vacation of two weeks with pay as well as the benefit of a pension fund. The pension system is non-contributory, all the pensions and annuities being paid by the city. This pension system applies not only to those disabled in the service of the department and mentally or physically incapacitated for further service but also to those who have served fifteen consecutive years. If a fireman has reached the age of

55 and has performed service in the department not less than 25 years he must be retired if he so petitions.

The rate of pensions paid varies. If a fireman is retired on his petition he receives half his salary; if totally disabled, two-thirds, and if the fireman is killed in the discharge of his duties his widow or children, until the latter are sixteen years of age, receive an annuity of \$300 and a further sum of \$1,000 from the Commonwealth. In addition, the city is authorized to appropriate annually \$3,000 for the relief of firemen disabled in the service and special laws have been enacted and accepted by the city to take care of special cases outside of the pension and disability cases. The City of Boston is now carrying 297 pensioners on its Fire Department pension roll and has expended since 1905 the large sum of \$1,475,186.97 for such pension payments.

The Finance Commission does not seek to belittle the work of the fire-fighting department of the city; it recognizes that its men are called often to face hard and dangerous situations, and are expected to offer life and limb for the protection of the public. It is to be noted, however, that this risk to life and limb has considerably decreased in the last four years, due primarily to the fact that the City of Boston has extended its fire limits to include the greater part of its territory, thus automatically prohibiting the erection of second class construction houses and confining improvements to structures of first class construction or structures of brick or granite or stone. The fire risk is considerably decreased thereby and the outlying sections present no fire hazard problems of a dangerous character. But even with such a recognition in mind, the commission feels that in justice to the taxpayers and citizens of the city who must bear the bills of all the emoluments given to the men in the Fire Department, justice and equity to both taxpayers and city employees generally demand that a limit be placed upon the amount of money which the Fire Department expends.



If the pending bill is reported out of your Honorable Committee and becomes law, it would entail upon Boston an increased expenditure for the first year of its operation of \$330,000 and at the end of five years an increased expenditure upwards of \$752,000. This would call for an ultimate increase in the tax rate of about 60 cents, an increase which, in conjunction with other proposed raises, the city cannot afford. To suggest that it be taken from the city's present tax limit would be tantamount to a request that other important city departments be crippled or even closed up from lack of funds.

The putting into effect of one day off in three is already calling on the budget sheets of the present year for \$172,800 more than was appropriated last year. The present Mayor is now studying the budget of Boston and finds that the requests of the city departments call for \$4,500,000 more than the law allows the city to appropriate. To scale these requests down to the legitimate demands of the city is difficult and the result will inevitably bear hard on some, but the Fire Department's privileges are untouched; its members are secure in their advantages. Whoever suffers in the city's service, the firemen are immune.

There are before the various legislative committees two bills which seek to add heavy burdens to the taxpayers of Boston; one is the bill of the present Mayor of Boston (Senate No. 263) for an addition of \$3 a thousand to the tax rate, and the other is the bill of the School Committee of Boston (House No. 835) to add 30 cents a thousand for the purpose of increasing public school teacher's salaries.

Furthermore, the daily papers of February 25 report an estimate of one of the members of the Ways and Means Committee of the state that the state appropriation for the year would total \$15,000,000, an increase of \$4,000,000 over the expenditure of last year, or an increase of \$2 a thousand on Boston taxes.

The tax rate in Boston last year amounted to \$17.80. The addition of the \$5.60 mentioned above would mean a tax rate this year of \$23.40. To add to such a large figure the additional cost of a two-platoon fire system would place a disadvantage upon Boston that would retard its development and growth. In past years the taxable values of Boston were constantly increasing so that whatever added financial burdens were placed upon the city were offset either partly or wholly by the increase in the taxable values of improvements. Since the war, and especially since the United States entered the war, the increase in taxable values has been negligible and the increased financial burdens from new emoluments or new advantages must come from the already over-assessed realty in the city. Such a tax rate even without the additional expense of the two-platoon system will have a tendency to keep new business from coming to the city and to drive out other firms already established.

There is a referendum clause attached to the bill so that the voters will have an opportunity to pass upon it at the polls. The facts are so complicated that a referendum in such a case is not likely to bring all the issues before the voters. The bill is at this time in itself a bad bill and should not be passed on the theory that the city will be protected by a referendum.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*SENATE BILL NO. 263, AUTHORIZING THE CITY  
TO MAKE APPROPRIATION FOR MUNIC-  
IPAL PURPOSES AND FOR THE REPAIR  
AND RECONSTRUCTION OF STREETS.

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BOSTON, March 7, 1918.HON. ANDREW J. PETERS, *Mayor*:

SIR,— In response to your request the Finance Commission reports as follows on Senate Bill No. 263, entitled "An Act to Authorize the City of Boston to make Appropriation for Municipal Purposes and for the Repair and Reconstruction of Streets."

The bill provides, in addition to the amounts which the city is now authorized to appropriate, for an increase in the tax levy of \$3 for the year ending January 31, 1919; \$2 for the year ending January 31, 1920, and for the year ending January 31, 1921, \$1, on each one thousand dollars of the valuation upon which the appropriations by the City Council are based. Of the amount so appropriated for each of said years, not less than one third is to be used for the repair and reconstruction of streets.

There is also pending in the Legislature a bill (House No. 835) which provides for an increase in the salaries of the teachers of the Boston schools, which will necessitate increasing the tax levy 10 cents, 40 cents, and 50 cents, respectively, during the next three years, and the 50 cents to continue thereafter.

The passage of Senate Bill No. 263 will automatically provide funds for the School Committee in addition to the amounts provided in the School Committee bill. This is a feature of the bill which was obviously not intended by Your Honor.

It is estimated that the increase in the state warrant will add to the tax rate of the City of Boston at least \$1 this year. It may be more. If the bill proposed by Your Honor and that proposed by the School Committee are passed, the increase for the City of Boston for the current year, including that made necessary by the increase of the state warrant, will be \$4.10 per thousand at the lowest. It will be impossible to decide at this time what the increased state expenditure will be for the years 1919 and 1920. If the war continues it will be considerably more than for this year.

The commission realizes the difficulty of estimating the effect upon the total tax rate of the proposed \$3, \$2 and \$1 increase in the tax limit in Senate Bill No. 263. This difficulty arises from possible changes of valuation, the cash unappropriated, the estimated income, the state income tax, the possible increase in the state warrant, the raise in county expenses, and the impossibility of predetermining how the Mayor and City Council will use this increased latitude for expenditure.

The commission believes, however, that there will be an increase in the tax rate of the full \$3 this year, of the full \$2 for the second year, and of the full \$1 the third year, exclusive of the state and School Committee tax, if Senate Bill No. 263 becomes a law.

No matter what Your Honor's intention may be in regard to keeping down the tax rate, experience in Boston has shown in the past that whenever money is available for appropriations because of the increase of the tax limit, the full amount possible is appropriated and expended.

Recently attempts to raise the tax limit have been unsuccessful. Your predecessor in office made several such attempts. The last occasion was a bill which called for a \$0.50 increase in the tax limit for five successive years, to be applied to the repair and reconstruction of the streets of Boston. It was contended at that time by the commission that the assessed valuation of the real estate in Boston was too high (two thirds of it being

over assessed, and one third under assessed); that taxes in Boston took a larger per cent. of the earnings of real estate than in any large city in the country; that the increase would come to a great extent on the business men, especially on those who had leases which provided for their paying the taxes; that it would drive taxpayers away to other cities; that it would prevent new industries coming to Boston, and that it was a disturbing element of a far reaching nature to the business of the city.

The opponents of an increase in taxes urge these same arguments today against Senate Bill No. 263. In addition, they state that mortgages are difficult to place upon real estate, that building construction has ceased, and that increased charges because of increased taxes and general conditions will be a burden upon all holders of real estate, especially those who carry equities.

In Your Honor's statement of March 4, 1918, to the Committee on Metropolitan Affairs you mention items aggregating \$4,632,977.33 which make it necessary in Your Honor's judgment to raise the tax limit.

The commission is informed by its consulting engineer that the Auditor has stated that it is your intention to use \$1,500,000 of this amount for the repair and reconstruction of streets this year. The total amount which Your Honor proposed to spend under the bill for street construction is approximately \$3,000,000 in three years.

On October 7, 1915, the commission reported on the condition of the streets, and stated that \$3,000,000 would place the streets of Boston in good condition. Of this amount approximately \$1,000,000 covers paving which in the past has been under the control of the Boston Elevated Railway Company, leaving \$2,000,000 to be done by the city. It further stated that, in addition to the regular appropriations for streets, estimated at \$1,300,000, it would not be practicable to expend more than \$400,000 a year, or \$2,000,000 in five years. Extra employees in the engineering and inspection force and elsewhere would have to be engaged.

When the work was done the city would find itself encumbered with their services and no work for them to do. Men employed by the city for special work are never discharged.

The commission is of the same opinion as it was when the earlier report was made. In fact its opinion is strengthened by present conditions, not only in the labor market, but in the purchasing of supplies and materials. The cost of labor and materials is abnormal because of war conditions and the city should do a minimum of work, because of the enormous cost at this time, rather than the maximum.

The commission has received from its consulting engineer an itemized statement that the amount of money to be raised by taxes can be reduced by \$1,052,000 through the practice of economies in the Public Works Department alone. These economies include the elimination of superfluous employees, reductions in miscellaneous items in the budget estimates, surplus water revenue, the disallowance of increases in salaries proposed for the current year, and the expected rebate on the electric lighting contract.

In addition to the saving of over \$1,000,000 in the Public Works Department, the staff of the Finance Commission in its work on this year's budget has found further possible savings of \$700,000 in the departments so far studied. Furthermore, the commission believes that not over \$700,000 instead of \$1,500,000 should be spent this year on street construction, leaving \$800,000, which, with the \$1,750,000 will make a possible saving of over \$2,500,000.

If the Legislature should not see fit to grant any increase in the tax limit at this time, the commission has no doubt that enforced economies could be instituted without serious impairment of the service. The City of Boston during recent years has become so accustomed to prodigal expenditure that it is not safe to base an increase in the tax limit on such expenditures. Present conditions require every legitimate economy. The

commission realizes that there are new conditions necessitating increased expenditures this year, such as increased amounts under the mothers' pension act and war relief, and that there is a possibility of decreased income from intangibles and licenses.

Under these circumstances the commission is prepared to modify its recommendations of two years ago against any increase in the tax limit and is ready to support an increase of \$1.50 for this year alone, hoping that next year and the year thereafter sufficient economies can be practised to leave the tax limit where it now is.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
ADDITIONAL APPROPRIATION FOR THE  
SCHOOL COMMITTEE.

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BOSTON, March 15, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—On February 28, 1918, Your Honor requested the Finance Commission “to examine the salary schedules of the School Committee and the proposed increases, and to report on the advisability and necessity of granting the School Committee the authority to appropriate the additional amounts requested by House Bill 835.”

In response to this request the Finance Commission has examined the salary schedule and the proposed increases and submits the following report:

The present tax limit of Boston, under which the city raises taxes for the support of the city departments and the School Committee, is \$11.02 on each \$1,000 valuation of the city. Of this \$11.02 the amount of \$6.52 is apportioned by law to the support of the city departments, and \$4.50 is apportioned to the School Committee.

Section 2 of House Bill No. 835, as at present worded, would give the School Committee 17 cents in addition to the \$4.50 already granted to it, thus reducing the city department's proportion of the tax limit (\$6.52) by a like amount. No increase in the tax limit is proposed for this additional 17 cents, but the allotment to the city departments would be correspondingly reduced. During the current financial year this additional 17 cents should yield \$262,071.59. This amount represents the extent to which the School Committee estimates it has suffered a loss through lower city valu-



ation resulting from the new state income tax law. The fairness of this estimate has not been questioned.

To the \$11.02 it is proposed by House Bill No. 835 to add 10 cents in 1918, 40 cents in 1919, and 50 cents in 1920, and these amounts will be given to the School Committee for the purpose of increasing the salaries of teachers, members of the supervising staff, janitors, attendance officers and other employees.

The extra 10 cents requested would yield \$154,159.76 during the current financial year. While the bill does not state in specific terms that the tax limit shall be raised, it is undoubtedly the intention of the School Committee that such a result shall happen, for otherwise the bill as now drawn would tend to decrease still further the allotment to the other city departments.

As the basis of its request for an additional appropriation, the School Committee has prepared a new salary schedule and estimates that the operation of this schedule would require an increase in the amount of money it is now permitted to expend, as follows:

1918-19	.	.	.	.	.	.	\$166,000 00
1919-20	.	.	.	.	.	.	597,000 00
1920-21	.	.	.	.	.	.	669,000 00
1921-22	.	.	.	.	.	.	724,000 00
1922-23	.	.	.	.	.	.	768,000 00
1923-24	.	.	.	.	.	.	795,000 00

The proposed new schedule is drafted for the paramount purpose of accomplishing a general increase of salaries in the most impartial and least disturbing manner possible. If the city can afford to meet the extra expense that would be required to carry it into effect, the schedule as a whole merits approval as probably the best all-round plan that could be devised to satisfy the greatest number of employees.

The subject of teachers' salaries has been agitated in the Boston public school service since 1910. In 1911 the teachers of the elementary schools broke away from the control of the school administration and through

their independent personal efforts secured the passage by the Legislature of a bill that set aside a portion of the tax levy for an advance in their salaries. This bill was vetoed by the Governor, but was later passed in amended form, so that 20 cents on each \$1,000 of net valuation of the city became available for the salaries of teachers receiving \$1,000 or less, and 5 cents for general salary increases.

Thus the sum secured by this legislation gave the School Committee last year \$313,658.08 for increases of the salaries of teachers receiving \$1,000 or less on August 31, 1911, and \$78,414.51 for increases of the salaries of others. At the end of 1917-18 there was an unexpended balance of \$826.23 on the former account, but a deficit of \$24,033.11 in the latter account that was replenished from the general funds of the School Committee.

The Act of 1911 under which these amounts are now appropriated gave the School Committee an increasing amount from year to year for a period of three years. The amount allowed was in 1912, 10 cents, a further amount of 10 cents in 1913, making 20 in all, and a still further amount of 5 cents in 1914, totalling today 25 cents, and yielding an aggregate appropriation for the current financial year of \$385,399.40.

The School Committee made repeated annual efforts, as an outcome of this legislation, to bring about a thorough adjustment of salaries, but after it got through with its efforts there was still dissatisfaction because the salaries of the different ranks were not harmonized, teachers of certain ranks were not advanced along with those of other ranks, and there were numerous claims that the Committee was not paying like salaries for similar work. Unrest and hostility to the school authorities have been gathering momentum and the generally unsettled conditions of the world now greatly accentuate the situation.

Profiting by experience, the School Committee has devised a new schedule of salaries to relieve the present

tension that would offer a measure of satisfaction to very nearly its entire force of employees.

The Committee aims to accomplish its purpose by two methods. First, it would reduce the number of years that elementary teachers must serve before obtaining the maximum salary of their rank. The period of service (12 years) is now too long. The present annual increase is but \$48. In the proposed schedule the annual rate of advancement in salary is changed to \$96, thus reducing to 7 the number of years required to attain the maximum salary. The larger increment would offset some of the effect of years of low paid substitute service by Normal School graduates awaiting permanent appointment. It would be a special inducement to teachers of other New England cities to enter the Boston service.

Second, the Committee would meet the prevailing unrest by a general scheme of salary advancement that overlooks almost nobody, though about three fourths of the benefit would accrue to the teachers in the day elementary schools.

#### ATTITUDE OF THE TEACHERS.

The proposed schedule would accomplish the purpose of the School Committee in so far as it affects the elementary school teachers. Their representatives give the most emphatic assurance that it is wholly in line with their wishes. That the remaining teachers have acceded to its provisions because it more or less meets their wishes is equally certain. They are convinced that the schedule offers them all that they can get this year.

In so far as the teachers in the high and Latin schools are concerned, the purpose of the School Committee to overcome the feeling of unrest is not very promising of accomplishment. The women teachers have no intention of dropping their campaign for "equal pay for equal work." They will press this claim at the first

favorable opportunity, probably with the support of the leaders of the women teachers of the elementary schools. In the interest of a harmonious support of House Bill No. 835, however, the issue will not be raised this year.

The attitude of the men teachers of the high and Latin schools is set forth in the following statement submitted by them:

We do not wish now or at any time to waive any claim to an increase in salary that we may wish to make based upon what we have always regarded as the unwise action of the School Committee in 1906, when they reduced the maximum salary of the junior master's grade from \$3,060 to \$2,628. At the present time, however, we regard the pressing of that claim as inopportune and inadvisable. (a) Because we feel that the need of an increase to all grades of teachers is at the present time extremely urgent. (b) Because we look upon the proposal of the School Committee as a fair and open-minded attempt to meet that need in a manner that will avoid dissension and command the support of all who have sincerely at heart the best wishes of the schools.

The general attitude of the service is perhaps best expressed in the following paragraph from a statement submitted by the headmasters:

While we deeply regret that it is deemed inadvisable to increase taxation enough to make possible advance in salaries which more nearly compensate for the diminished purchasing power of a dollar, we feel that the School Committee has taken up the problem in a fair and sympathetic way, that its decision to grant a larger percentage of increase to those receiving the lower salaries is just, and that the proposed schedule is relatively equitable and merits our hearty indorsement.

The teachers advance several reasons for their request for additional compensation. The primary reason and the one that overshadows all others, is the present abnormal cost of living expenses. No contention against their claim on this ground is possible.

Further justification of salary increases is sought on the following grounds:

1. Higher salaries paid teachers in other large cities.
2. Higher pay in private employment.
  - (a) Tending to deplete the service.
  - (b) Tending to attract possible candidates for a teaching career into other walks of life.

Information submitted by the Superintendent of Schools indicates that salaries have risen in other large cities in recent years rather more rapidly than in Boston. Comparisons with salaries of other cities are misleading without a knowledge of the comparative duties of positions in each, but it is assumed that in the list of twenty-seven cities submitted by the Superintendent of Schools the duties in one city correspond with those of another.

This list shows that Boston ranks twelfth in respect to the minimum and fourteenth as to the maximum salary paid an elementary grade teacher. The annual rate of increase is the smallest in Boston of the twenty-seven cities tabulated. The standing of Boston is fourteenth in minimum salary, eighteenth in annual rate of increase, and fourteenth in maximum for high school teachers.

A sense of local pride is urged as reason why the standard of salaries should be as high in Boston as in other large cities. From the competitive standpoint, however, the salaries in other large cities do not affect Boston. Large cities draw numbers of their teachers from tributary towns and cities, but there has never been any important migration of teachers from one large city to another. The reason is one independent of the salary problem.

If the law of supply and demand is to be considered as the controlling factor in the situation, it is improbable that existing conditions tending to deplete the teaching corps will be appreciably overcome by a general

change in the salary schedule. All lines of private employment have felt the effect of war conditions. Those engaged in war work have attracted large numbers of employees from those that are not so engaged. Wages have been forced upward in non-war industries and both war and non-war lines of employment have given teachers, as well as others, a chance to avail themselves of openings to better themselves financially.

Some teachers have left the service and others will follow. The exodus to date, however, has not been large. Exclusive of those who have entered the army and navy, sixteen men and fifteen women have resigned to accept other employment, as follows:

	Men.	Women.	Total.
1915-16.....	1	3	4
1916-17.....	10	10	20
1917-18.....	5	2	7
Totals.....	16	15	31

There are also nine men and one woman now on leave of absence without pay, who are engaged in Government service other than that of the army and navy.

A considerable — if not the larger — portion have gone out from those schools employing technically skilled teachers, such as the continuation, industrial and commercial schools, and the salaries that many of them are now reported as receiving are so large that the proposed additions to the salary schedule would not have held them. The turn-over will continue so long as the extraordinary demand for technical workers continues.

On the other hand, it is to be said that a higher rate of salaries will make it easier to fill the vacancies thus occurring.

One other point has been made to show that the teaching service is being affected by higher salaries in other lines of employment. The city and state normal schools today show an extraordinary lessening in the

number of men now planning a teaching career. Since the graduates of these schools in most instances become teachers in elementary schools, it is well to consider whether a change in the beginning salary of such teachers in Boston from \$600 to \$696 a year will tend to restore the former balance between the number of men and women training for teaching, so long as the grade of men required in teaching can command much greater emolument in business.

Granted that lower salaries in teaching than in some other professions or in business have a direct bearing on the case and are responsible for a measure of the lessening of the number of women, as well as men, preparing for teaching, it is well to look further and determine the extent to which this fact is traceable to the increasingly long and difficult road to a satisfactory position candidates must now travel consequent upon a greatly extended period of training and higher standards, both in the theory and the preliminary practice of teaching before permanent employment is possible, a situation gradually but consistently developed in recent years. It is not intended to controvert the desirability of these changed conditions, but it is important that their relationship to the subject of salaries be understood and recognized.

The statement is made in behalf of a change in the salary schedule that teachers will not come to Boston for the rate of pay now offered. That is true. It has been true for five or six years. The regulations of the School Committee, rather than the salary schedule, are chiefly responsible, however, for the inability of this city to secure teachers from elsewhere. The regulations provide that teachers in Latin and high schools must begin at the bottom of the schedule regardless of their experience and salary in the schools of another city.

The result of this policy is strikingly revealed in connection with the annual examinations of candidates for certificates of qualification to teach in Boston high schools.

YEARS.	Number Taking Examinations.	Number Granted Certificates.
1912.....	54	45
1913.....	41	32
1914.....	25	20
1915.....	29	18
1916.....	42	33
1917.....	30	19
1918.....	21*	†

\* Exclusive of Junior Assistants already teaching in the schools.

† Certificates not yet granted.

A general advance in the salary schedule would have little remedial effect on this state of affairs. The proposed schedule changes the minimum for high school women teachers from \$972 to \$1,068, but it leaves the minimum for men at \$1,476, where it has been for years.

The salaries of high school teachers in other cities have been advanced frequently in recent years, until today they afford teachers of experience much higher pay than the Boston minimum. These teachers will not come to Boston so long as they are called upon to submit to a substantial reduction in salary.

The same is true to a lesser degree in the elementary schools. For many years outside teachers were required to begin on a rate of salary not exceeding that of the fourth year of the schedule, no matter how extended their experience or how large their salary elsewhere. It became nearly impossible to obtain teachers under this regulation and a year ago it was modified. The example cited by the School Committee in its hearing before the Finance Commission indicates that the further modification, and perhaps the repeal of the regulation, might be beneficial, although as stated elsewhere the change in the annual rate of advancement from \$48 to \$96 will overcome a great deal of the difficulty now experienced, in so far as elementary school teachers are concerned.

The change in the increment of elementary teachers from \$48 to \$96 would raise Boston in this respect from



the twenty-seventh position to the second position among the largest cities of the United States. In Newark, New Jersey, the yearly increase is \$100, but the maximum is only \$1,200. A change from \$48 to anything except a multiple of that number, however, would cause the already complicated Boston schedule to become more involved, and multiply the sources of misunderstanding.

The elimination of the \$24, \$48, \$60 and \$72 rates of yearly increase is a contribution toward the simplification of the present schedule.

The salaries of secondary and elementary school teachers and of members of the supervising staff, except as specifically cited, are given an advance of maximum, and with a few exceptions an advance of the minimum rate with the principal end in view of bringing about an increased rate. The present overlapping of the salaries of assistants and first assistants in kindergartens is avoided.

In the revision of the vocational schedule there is a change of titles and salaries. The number of ranks in the schools has been curtailed and the salaries unified to check the transfer of teachers for petty differences in compensation. An attempt has been made to establish like salaries for equivalent instruction. Today the candidate at the head of one eligible list may be appointed to a lower salaried position in one school and tomorrow a candidate lower on the list may be appointed to a better paying position in another industrial school or department. This has happened several times. The new vocational schedule has not been studied sufficiently to note further than that the purpose of the changes is desirable.

The School Committee has provided liberally for the women teachers in the elementary schools, but it has not overlooked the men in the higher paid schools and positions.

In the ranks of men affected by the proposed increases which have been reported the number of married men

is 268 and the number of single men is 42. . Undoubtedly the married men, most of whom have children, are finding it relatively more difficult to meet the present day conditions than the majority of low-paid teachers, whose financial responsibility is infinitely lighter. The men feel very strongly that they deserve recognition in any extensive revision of salaries that may be undertaken.

Teachers of academic branches — and they comprise the great body of the teaching force — have not the same opportunity to enter other employment offering greater emoluments as have the men and women already in business occupations, and this has been advanced as a reason why their request for more pay should not be treated solely on the ground of supply and demand. With the teachers of the continuation and industrial work on its technical side the circumstances are different. Inroads have been made upon the ranks of teachers of these branches, and some have secured within a year positions in business at much higher salaries than the city can be expected to pay. To a considerable extent the work in the technical branches must offer better pay if the subjects are to be efficiently continued.

The transcending argument in favor of a general advance in salaries is the high cost of living expenses, and is so impossible of refutation that it requires no extended analysis, and the space in this report that is given to the discussion of points bearing somewhat adversely on the question of higher salaries for Boston school teachers should not be construed to mean that the general purpose of the report is unfavorable.

It is desirable that some increases in salaries should be made, and it is believed that a reasonable solution, so that an increase in the tax levy this year may be avoided, is here suggested.

The School Committee program would advance many grades of teachers two steps beyond the maximum of their present schedules during the ensuing school year.

Thus some teachers would receive a double raise of pay in one year while others would be advanced only a single step. The cost of this double increase would be considerable and indicates where the first saving may be accomplished.

This saving may be effected without a very great modification of the schedule by limiting advancement during the ensuing school year to one additional increment beyond the present maximum salary. A further saving is possible by the postponement of the increases proposed for members of the supervising staff, janitors, and any classification of employees, whose salary it is planned to advance on the ground that a raise in one department justified a raise in another. With these modifications no structural change in the new schedule is necessary and substantial relief may be given to those teachers whose claims have first consideration, without this year placing an additional burden upon the taxpayers.

The Special Acts of 1916, ch. 267, provide that the School Committee may appropriate not more than 60 cents upon each \$1,000 of the net valuation of the city for new school buildings, lands, yards and furnishings. The amount available during the current financial year from this appropriation should be \$924,958; which is about \$16,000 less than the School Committee appropriated for that purpose last year. It is recognized that the schoolhouse accommodations of Boston are not all that could be desired, but with the fluctuation in school population that has taken place since the outbreak of the war, and in view of the almost prohibitive cost of building materials and labor today, no great mistake would be made by the deflection of 7 cents of the tax levy allowed for new schoolhouses, or \$107,911, to the appropriation for teachers' salaries.

In the preliminary estimates of its proposed expenditures for 1918-19, the School Committee has included an item of \$575,059 for rent, repairs and alterations, protection against fire and fire hazard, and new furniture

and furnishings for old schoolhouses, including new lighting, fixtures and equipment. The corresponding amount that the committee appropriated in 1917-18 was \$487,930, but of this latter amount the Schoolhouse Department had an unexpended balance at the end of the year of \$19,729. In other words, the estimates for this year call for \$106,858 more than was expended last year. Extraordinary repairs to plumbing and heating apparatus, that have resulted from unusual conditions during the current winter, must be paid for out of this year's appropriation. Still, the exercise of economy in the Schoolhouse Department should make it possible to carry on the year's work without increasing its expenditures to the extent of \$106,858. The School Committee may readily reduce its estimate for schoolhouse repairs sufficiently to secure \$44,000, with which to increase salaries. Its estimates for repairs, alterations and rents would then remain \$63,000 more than was expended for that purpose in 1917-18. The item contained in the School Committee estimates for repairs and alterations covers the full amount, namely, 35 cents upon each \$1,000 of the net valuation of the city, which it is permitted by law to expend for that purpose.

It has been suggested that another reduction of expenditures can be made without impairing the general efficiency of the schools by the discontinuance of the extended use of the public schools during the present crisis. The estimate for this branch of the school work in 1918-19 is \$33,331. The extended use of the public schools, through the conduct of lectures, entertainments, community concerts, dances, moving picture shows, occasional patriotic meetings, and some work with non-English speaking adults, is a most commendable undertaking. The Finance Commission is not at this time prepared to recommend a reduction in this phase of school activity, but if it should be found impossible to save the full 7 cents from new school accommodations or the full 3 cents on school repairs, there is here an item which may still be availed of to make good the difference.

The curtailment of expenditures proposed would save between \$150,000 and \$155,000, or the equal of the 10-cent appropriation asked for 1918-19 for increased salaries of teachers.

The extension of these economies into the next two succeeding financial years, and until such time as a proper financial adjustment is possible, and the addition thereto of an appropriation equivalent to 10 cents of the tax levy in 1919-20 and 15 cents of the tax levy in 1920-21, would give the School Committee ample funds for a liberal upward revision of salaries.

The proposed raise of 7 cents for school accommodations is in fact less than should be possible, as, for many years, the city has been annually paying approximately \$1,000,000 for schoolhouse construction and at the same time has been making sinking fund and serial bond payments as a result of borrowing for schoolhouse construction in earlier years. With the school population not increasing as rapidly as formerly and with the cost of materials and labor now abnormally high, the present seems an appropriate occasion for modification in the erection of new school buildings. It should be possible to save next year 10 cents more in the tax levy and the year thereafter 15 cents, and thus provide the full amount for the increased salaries now sought, without any rise in the tax limit.

The commission presents these alternatives for Your Honor's consideration, but believes that the latter, if adopted, will not result in accommodations worse than those now tolerated.

By these measures the amount available for an increase in salaries would be approximately \$305,000 in 1919-20 and between \$375,000 and \$400,000 in 1920-21. In the consummation of an arrangement such as suggested — if it is decided to use the 2 cents of extended use of school buildings' fund — the Acts of 1912, ch. 195, require modification to make the 2 cent appropriation therein provided for school extension work temporarily available for an increase of teachers' salaries.

The recommendation recently made by the commission to Your Honor that salaries above \$1,800 should not be increased does not seem applicable to the School Department, the School Department having standardized its whole schedule of salaries and the higher salaries not being advanced now, but in the future, according to a carefully planned schedule, except in cases where the maximum has been already reached.

If the measures as herein outlined are accepted as affording a practical solution of the question, it is recommended:

1. That the schedule of salary increases be modified so as to limit advancement during the ensuing school year to one additional increment beyond the present maximum salary.

2. That the appropriation for new schoolhouses be curtailed seven (7) cents in 1918 and either a curtailment of this appropriation to the extent of seventeen (17) cents in 1919, and to twenty-two (22) cents in 1920, or an increase in the tax limit in 1919 of ten (10) cents and in 1920 of fifteen (15) cents for the use of the School Committee.

3. That the appropriation for repairs and alterations, fire hazard, and schoolhouse furnishings be curtailed three (3) cents during 1918 and thereafter.

4. That the money made available by the aforesaid means be devoted to salary increases, as herein recommended, for the School Department.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE CONTRACT FOR PATCH PAVING WITH  
ASPHALT.

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BOSTON, March 27, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission reports as follows on the conditions connected with the opening of bids for the annual contract for patch paving with asphalt on any street in Boston. It also attaches hereto a portion of the report of its consulting engineer:

The bids were opened on Monday, March 18, at 12 o'clock m., and the prices submitted were as follows:

ASPHALT PATCHING BIDS. MARCH 18, 1918.

BIDDER.	ITEM 1. 35,000 Square Yards Patching.	ITEM 2. 10,000 Square Yards Surface Only.	ITEM 3. 50 Cubic Yards Extra Binder.	ITEM 4. 200 Cubic Yards Concrete Base.	Total.
Central Construction Company.....	\$1 55	\$0 01	\$11 00	\$3 00	\$55,500 00
Bermudez Company.....	1 38	60	12 00	3 50	55,500 00
Warren Brothers Company.....	1 49	69	12 91	2 27	60,149 50
Rowe Construction Company.....	1 75	50	12 00	2 80	67,410 00

The evidence given during the recent bonding investigation showed that Mr. Stevens of the Central Construction Company and Mr. Clark of the Bermudez Company were associated in various enterprises and were both interested in the Bermudez Company. If these conditions still exist it is extremely doubtful if there is any serious competition between the two companies which are the first and second lowest bidders for this contract.

The Finance Commission has conferred with the

Commissioner of Public Works, Mr. Murphy, regarding the preparation of the contract and his reasons for making changes, and is satisfied from what he said that he relied in the main upon statements made to him by Division Engineer Sullivan.

The annual contract for patching asphalt paved streets has of necessity many features that can be used either to favor or oppress a contractor, according as he is in the good or bad graces of the supervisory officials at City Hall. The prices bid per square yard are not as important as the measurements given to the contractor by the engineering force, and a slight increase or decrease in these measurements can overbalance a considerable change in the price per square yard. By ordering the contractor to do small areas in various places the cost of moving his plant easily can be made to turn a profitable contract into a losing one, no matter what price is submitted. Therefore it has proved to be very difficult to secure the appearance of competition in this contract, except between the contractors who have consistently submitted bids from year to year.

The commission has had occasion at various times to point out features of contracts which were apparently inserted for the purpose of preventing free competition, by rendering it possible for the contract to be so manipulated at the discretion of the supervising officials that only those confident of favorable treatment would dare to submit bids. Such expedients, among others, have been the specification of the material of a certain manufacturer (*see Finance Commission Reports, Vol. XI., pp. 318-319*); the placing in the contract of an absurdly short time limit with forfeitures provided for failure to complete the work at the time specified (*Finance Commission Reports, Vol. XI., pp. 212-218, and Vol. XII., pp. 124-125*); and the preparation of estimates so as to facilitate unbalanced bidding. (*Finance Commission Reports, Vol. XII., pp. 130-137.*)

It is fair to assume that a contractor who quotes prices on items lower than cost gambles on the chance



that he will not be required to do more than a small portion of the work under such items, and that his personal or political associations with the supervisory officials will effect his release from the onerous provisions to which he has voluntarily submitted himself. Such provisions when incorporated under a contract can only be enforced by the exercise of the most drastic methods, and such methods the ordinary official in charge of city work hesitates to apply.

There is no direct evidence that would warrant a finding by the Finance Commission that the estimates of quantities upon which the asphalt patching bids were based, March 18, 1918, were purposely unbalanced to further any ulterior purpose. The estimates in question, however, could not have been more effective for such purpose had they been prepared with that intent. The Finance Commission, in addition to drawing your attention to the ambiguities of the proposed contract, after considering the evidence, submits for Your Honor's consideration the following recommendations:

1. That all bids under the contract in question be rejected.
2. That new bids be asked for, based upon a schedule of quantities more nearly according to the probable demands of the work.
3. That no bids which are plainly unbalanced be accepted in any case.
4. If it should be decided by Your Honor that, owing to the lateness of the season and the improbability of obtaining competition by other bidders, conditions demand the acceptance of one of the bids under discussion; that the bid of the Bermudez Company be accepted, and if for any reason this bid proves to be unavailable, that the bid of the Warren Brothers Company be accepted.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

FROM THE REPORT OF THE CONSULTING ENGINEER,  
GUY C. EMERSON.

An examination of the bids submitted for asphalt patching, March 18, 1918, shows peculiar conditions. The date for the opening of the bids was originally March 11, but for some reason the opening was delayed until March 18. The estimate for resurfacing by the heater method, 10,000 square yards, is twice the amount estimated for the contract of 1917, namely, 5,000 square yards. It is worth noting that the amount actually done under this contract to December 21, 1917, was only 239.87 square yards.

Again, the amount of full depth patching estimated under Item 1 was only 35,000 square yards, although 45,224.33 square yards was done under the last contract. The effect of this apparent underestimate of full depth patching and overestimate of surfacing by the heater method was to enable the Central Construction Company, by bidding one cent for the surface heater method item, to add approximately \$6,000 to the item for the full depth patching and still be lower than the nearest competitor. The probabilities are that the cost to the city will be much more than \$6,000, as the amount of full depth patching will, without question, exceed the 45,000 done under the previous contract.

The bid of the Central Construction Company was accepted by the Commissioner of Public Works with unusual haste, notwithstanding the fact that it was plainly an unbalanced one, on account of the contractor offering to do 10,000 square yards of surfacing by the surface heater method for the absurdly low price of one cent per square yard. The price of this company for the work under the contract of 1917 was 77 cents per square yard.

The items paid for under the contract for 1917-18 to December 21, 1917, were as follows:

Patching . . . . .	45,224.33 square yards.
Surfacing . . . . .	239.87 square yards.
Extra binder . . . . .	241.98 cubic yards.
Concrete base . . . . .	2,406.84 cubic yards.

There is no apparent reason why the amount of work done under the different items during the present year should not be in the same ratio as for the past year, with a small increase in each item, due to the unusually severe winter and the increased area of asphalt pavements released from guaranty. The estimate for the present year should have been based upon the amount of work done last year. Applying the prices bid by the Central Construction Company, the Bermudez Company and the Warren Brothers Company respectively to the items of last year's work, shows that the total cost at the Central Construction Company's figures would be \$79,981.96; at the Bermudez Company's figures, \$73,880.71, and at the Warren Brothers Company's figures, \$76,137.24; showing that the bid of the Bermudez Company and that of the Warren Brothers Company, while higher than that of the Central Construction Company, according to the items estimated, would in all probability be lower by \$6,101.25 in the case of the Bermudez Company, and by \$3,844.72 for the Warren Brothers Company.

The contract for the present year is very ambiguous as regards the character of the work which is to be done. The contract for 1916 definitely provided for repairs of asphalt or bitulithic pavements. In the contract for 1917 the wording was changed to provide for repairs of asphalt streets. Under a reasonable interpretation of this title, the work might be extended to cover the repairs of any form of sheet pavement using asphalt as a binder, that is, standard sheet asphalt, Topeka mixture, bitulithic, or bituminous macadam where asphalt is used as a binding material. As a matter of fact it was interpreted to a certain extent to include bitulithic and large areas of bitulithic were repaired under the provisions of the contract.

The present contract is made even more ambiguous by the change in the title calling for repairs of bituminous pavements. A reasonable interpretation of this title would include not only the class of pavements

above mentioned, but perhaps also the repair of pavements in which coal tar was used as a binder, such pavements being by common usage and consent classed as bituminous pavements, although the coal tar binder, when pure, does not contain the material bitumen. It is clearly not to the advantage of the city to have any pavements included in this contract except Standard sheet asphalt, bitulithic and Topeka mixture, and the title of the contract should be made so definite as to leave no misunderstanding as to what types of pavements are to be included.

Mr. Murphy, the Commissioner of Public Works, seems to have little direct or personal knowledge of the matters involved, although he had been told certain things by his subordinates. He had been told by someone whom he could not identify, although it might have been one of three subordinates, that two or three firms whose names he did not know objected to the short time for advertisement, and as a result the date for the opening of the bids was changed. As only four firms submitted bids, all living in Boston, and as all except one of these firms had submitted bids in several previous years, practically the entire list must, for some unknown reason, have offered objections.

Mr. Murphy had talked with Mr. Sullivan, the division engineer, regarding the increase from 5,000 to 10,000 square yards in the item for resurfacing by the heater method, and understood that Mr. Sullivan "had in mind" that a greater area would be repaired by the heater method during the season of 1918 than had been repaired by this method in previous seasons, because of the large area of asphalt pavements released from guaranty provisions during the year 1917, especially the variety known as bitulithic.

The surface heater method is a method by which the immediate top surface of bituminous pavements may be softened by heating with a specially designed apparatus using compressed air and oil as a fuel. This softening enables the top surface to be removed, and while the

lower part of the mixture is still warm a new surfacing material can be effectively applied. The method was extensively advertised some ten years ago, and for a few years was considerably in vogue as a method of repairing asphalt pavements. Owing to the delicacy of the operation and the difficulty of performing it without unduly heating the pavement and burning the asphalt, its use has, I believe, been somewhat restricted during the last few years. It is still used to some extent for increasing the thickness of pavements that have become worn or settled, so that pools of water stand on the surface, and perhaps also for making small repairs where a mixing plant is not available. The method does not appear to be as suitable for resurfacing bitulithic pavements as for Standard sheet asphalt mixtures, and I seriously doubt that any attempt would be made to resurface large areas of bitulithic by this process.

The total area of asphalt streets on which the guaranty provisions have expired, including bitulithic, was on February 1, 1917, 378,566 square yards. During the year 1917 guaranties expired on 10,478 square yards of Standard sheet asphalt and on 20,863 square yards of bitulithic, a total of 31,351 square yards, making a total area, without guaranties on February 1, 1918, of 409,907 square yards, an increase of 8.2 per cent. over the amount to be maintained by the city in 1917. These figures, unless a radical change in methods is contemplated, do not furnish any justification for the increase from 5,000 to 10,000 square yards in the item of the estimate for resurfacing by the surface heater method.

## COMMUNICATION TO THE MAYOR

*in relation to*ACCEPTANCE OF CH. 6 OF THE SPECIAL ACTS  
OF 1918, PROVIDING FOR THE PAYMENT  
OF A SUM OF MONEY TO GILBERT H.  
SMITH.

BOSTON, April 23, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission draws your attention to the necessity of vetoing the order passed by the City Council on April 15 providing for the acceptance of ch. 6 of the Special Acts of 1918. This act empowers the City of Boston to pay the sum of \$1,330.75 to Gilbert H. Smith, an inspector in the Building Department.

Mr. Smith was removed from his position for alleged inefficiency on January 13, 1917, by Building Commissioner O'Hearn, the alleged inefficiency consisting in the failure to check properly the plans of a building in Dorchester. Mr. Smith appealed to the courts for reinstatement, and after a hearing before Judge Palmer of the Roxbury Municipal Court, was ordered to be reinstated. The reinstatement dated from the day of his discharge and Mr. Smith received not only back pay but also interest thereon.

Mr. Smith employed Francis J. Murray, Esq., as his attorney in this case and in other legal actions which were necessary before Mr. Smith was finally reinstated.

Mr. Murray submitted for his services a bill for \$1,330.75, as follows:

For professional services rendered and expenses on account of various matters between you and the City of Boston . . . . .	<u>\$1,330 75</u>
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<i>Item 1.</i> — Services, etc. . . . .	\$750 00	
<i>Item 2.</i> — Services of assistants . . . .	250 00	
<i>Item 3.</i> — Stenographic charges . . . .	149 75	
<i>Item 4.</i> — Services of consulting engineer in preparing details . . . .	90 00	
<i>Item 5.</i> — Entry fees in court . . . .	5 00	
<i>Item 6.</i> — Sheriff's charges . . . .	15 65	
<i>Item 7.</i> — Constable's services, services interviewing witnesses, serv- ices incidental to securing information, cash paid wit- nesses, etc. . . . .	70 35	
	<hr/>	<u>\$1,330 75</u>

The items for his personal service covered a period from December 1, 1916, to June 16, 1917, and included many conferences with Mr. Smith, special tutoring by an expert on building construction as well as a search for legal precedents. The actual time spent at the hearings and in court was approximately five days, viz., one day for attending hearing of charges by the Building Commissioner against Mr. Smith, two days in the Roxbury Court, one day each in court in mandamus and certiorari proceedings.

The second item was for assistance by junior members of the bar who were associated with Mr. Murray in his private law office.

The stenographic fee was largely due to making copies of the evidence for the convenience of Mr. Murray's assistants.

The consulting engineer was employed to assist Mr. Murray in his examination of witnesses on the details of building construction, and the seventh item was incurred for service in looking up witnesses in connection with the case.

Mr. Murray stated that he received \$830.75 in payment from Mr. Smith and had taken from him a June 15, 1918, promissory note for \$500 for the balance. He frankly admitted that if the act was accepted by the

city authorities his chances for receiving payment of the note would be considerably improved.

The Building Commissioner claims that he stands upon his original findings against Mr. Smith for inefficiency and is absolutely convinced today he was justified for many reasons in removing Mr. Smith.

It was on the advice of the late Judge Burr of the Probate Court, a relative of Mr. Smith, that the latter petitioned this year the legislature for reimbursement for his attorney's fees and other expenses in this reinstatement case.

As far as is known this is the first case, outside of the Police Department, where reimbursement for attorney's fees have been asked from the city. If such an act is approved by the executive authority it will be a precedent which might be followed by employees of the Public Works and Collecting Departments who were discharged in ex-Mayor Curley's administration.

The Finance Commission recommends that Your Honor veto the bill for two reasons:

1. To avoid a precedent which may prove onerous to the city.
2. The amount of the bill in this case is too large even if there should be no objection to establishing a precedent.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*



COMMUNICATION TO THE MAYOR  
*in relation to*  
AWARDING CONTRACTS TO THE LOWEST  
RESPONSIBLE BIDDER.

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BOSTON, April 25, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— Your letter of April 18, 1918, received. In reply the Finance Commission would report as follows:

The former letter of the commission, dated April 7, was forwarded to Your Honor to protect the principle of awarding contracts to the lowest responsible bidder and not on account of any small amount that might be saved, had the contract been awarded to the lowest bidder.

The commission based its opinion upon the official statement of Thomas J. Dawson, Superintendent of Supplies, published in the *City Record* of April 6, in which Mr. Dawson recommended the award of the contract to the second lowest bidder, "because this company is a Boston concern, incorporated under the laws of Massachusetts."

The commission was justified in believing that the reasons given by Mr. Dawson covered all the reasons that actuated the awarding of the contract, as he had charge of the negotiations and signed the contract. The reasons given by the Commissioner of Public Works, including the further additional cost of crating and shipping of patterns, warranted Your Honor in your belief that you were obtaining the material at the lowest cost to the city.

The commission believes that these additional reasons should have been embodied in the official statement of the Superintendent of Supplies published in the *City*

*Record* of April 6. As the public record now stands it places Boston in the position of failing to award the contract to the lowest bidder because it was not a Boston concern, when if all the facts were made public the contrary would be shown. The Superintendent of Supplies by his report is responsible for this condition.

When the Superintendent of Supplies hereafter makes recommendations regarding the award of contracts he should state all the reasons for such recommendations, in order that the Finance Commission and the bidders may understand the true reasons for awarding each and every contract.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

**COMMUNICATION TO THE MAYOR**  
*in relation to*  
**THE PURCHASE OF COFFEE BY THE PENAL  
INSTITUTIONS DEPARTMENT.**

BOSTON, May 1, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The commission calls your attention to certain coffee contracts made from March 24, 1916, to December 21, 1917, inclusive, by the Penal Institutions Department and covering payments of \$5,243. These contracts were six in number and were unadvertised. Each of the six contracts called for the delivery of 5,000 pounds of coffee from John J. Arroll & Co., the price of the contracts ranging from 17 cents a pound for the first three, 18 cents for the fourth and 19 cents for the last two. The aggregate number of pounds of coffee to be delivered was 30,000. The contracts and deliveries are as follows:

CONTRACTS.		DELIVERIES.	
DATES.	Pounds.	DATES.	Pounds.
March 24, 1916.....	5,000	April 14, 1916.....	2,000
June 6, 1916.....	5,000	June 2, 1916.....	2,000
November 15, 1916.....	5,000	July 31, 1916.....	1,076
February 17, 1917.....	5,000	September 12, 1916.....	1,924
April 10, 1917.....	5,000	November 15, 1916.....	2,000
December 21, 1917.....	5,000	February 14, 1917.....	2,000
	30,000	April 21, 1917.....	2,000
Deliveries.....	16,000	October 2, 1917.....	1,000
		December 20, 1917.....	2,000
Balance due.....	14,000		16,000

The Finance Commission finds that the City of Boston has made payments to John J. Arroll & Co. for all

of these contracts, but there is at present undelivered the amount of 14,000 pounds of coffee. This amount represents approximately a two years' supply for the Deer Island institution on the basis of the present population.

The celerity with which the Penal Institutions Commissioner purchased this large amount of coffee is shown by the fact that before delivery was completed on the first contract (only 4,000 pounds having been delivered) a new contract was made for an additional 5,000 pounds and when only 2,000 pounds had been delivered on the second contract a new contract was made for another 5,000 pounds. Before deliveries on the second contract had been completed, a fourth contract for 5,000 pounds was made and before a single pound was delivered on the fourth contract a new contract was made, and still later another contract for another 5,000 pounds.

In addition to the coffee purchases by the Penal Institutions Department, the commission calls your attention to an unadvertised contract between the same John J. Arroll & Co. and the Penal Institutions Commissioner for 3,328 pounds of Formosa Oolong tea, at 28 cents a pound, on February 6, 1917. The commission was informed that approximately 921 pounds of the tea have been delivered and 2,407 have been paid for but not delivered.

Mr. Burke, the former master, stated to a representative of the commission that about three weeks ago 2,710 pounds of tea arrived at the House of Correction and some of the boxes were opened by him and the tea was found to be of such poor grade, being mostly tea dust, that he declined to accept it. He notified the contractor by telephone that he would not accept the tea and shortly after Commissioner Shaw communicated by telephone with him and argued that the tea should be accepted. The master, however, declined to accept it and later Mr. Shaw telephoned, stating that the wrong tea had been sent down. It was consequently returned to John J. Arroll & Co.

The form of these contracts is peculiar. They have no requirements safeguarding the interests of the city, as no sample was required to be delivered for purposes of test and comparison, and the delivery of the goods was not to be made, although paid for, until called for by the Penal Institutions Commissioner. In the event of bankruptcy of the contractor the city would be placed in a difficult position as to its right to the tea and coffee for which it had already paid.

Inasmuch as the House of Correction may pass shortly to Federal control, the institution will not need this large amount of tea and coffee and arrangements should be made with other city departments, such as the Hospital, Children's Institutions, Overseeing of the Poor, Consumptives' Hospital and Infirmary Departments, which use these beverages, to apportion the supply among them.

The commission feels that this case is typical of the administration of the Penal Institutions Department and is an example of split contracts. Such contracts are in violation of the provisions of sec. 30 of ch. 486 of the Acts of 1909.

In addition to the contracts which John J. Arroll & Co. received from the Penal Institutions Department, they also received in the years 1917 and 1918 unadvertised contracts for coffee and tea from the Infirmary, Children's Institutions and Consumptives' Hospital Departments.

From this record it must be evident to Your Honor that these large purchases by the Penal Institutions Department of more than a year's consumption of tea and coffee, and the purchases of the other departments on unadvertised contracts were undertaken only to favor this particular company.

On March 4, 1918, the Supply Department advertised for bids for furnishing 22,000 pounds of coffee for the various city departments, but rejected all the bids, the lowest bid being that of John J. Arroll & Co. at 17 cents a pound. Since the rejection of the bid the city depart-

ments have returned to their former practice of buying from whomever they desire.

The Finance Commission feels that such a condition should not be continued and recommends that in future all contracts for tea and coffee for all city departments and for as many county departments as possible be made through the Supply Department after public competitive bids, and the contract awarded to the lowest responsible bidder.

In connection with this report the commission calls your attention to its report on the Supply Department, Vol. X., pp. 261-270 of its reports.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
 CERTAIN PURCHASES BY THE PARK AND  
 RECREATION DEPARTMENT.

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BOSTON, May 8, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— On February 15, 1918, the attention of the Finance Commission was called to the necessity of inquiring into the purchasing of certain horticultural supplies by the Park and Recreation Department. During the course of the commission's investigation it found that a contract for furnishing outdoor seats for use around the Parkman Bandstand on the Common had been made by the department. The facts connected with that contract are of such a nature that the commission deems it important to report on it separately. It reports as follows:

In July, 1917, the Park and Recreation Commission consisted of Messrs. Dillon, Farquhar and Peabody, the last named being ill and unable to attend and participate in the meetings of the commission.

There was at that time a balance left from a special appropriation of \$4,000 from the Parkman Fund for seats around the Parkman Bandstand, amounting to \$2,341.05. The department decided to expend this balance and advertised for bids for furnishing 2,000 folding chairs in July, 1917, bidders being requested to submit with their bids samples of the chairs which they were to furnish.

Bids were opened on August 3, 1917, and the lowest bidder of the four submitting bids was the Swift-McNutt Company, in the sum of \$2,160, or approximately \$1.08 a chair, the sample submitted being a

second-hand painted chair. The next lowest bidder, the American Seating Company, bid \$1.37 for a new chair.

The bid of the Swift-McNutt Company was accepted at once. The chairs were delivered to Mr. McKernan, the foreman of the Common. Mr. McKernan has testified that he counted the chairs and found them to be 2,000 in number, but that their condition was very poor, a great many of them being rusty and falling to pieces, and that all of them had been so recently painted that the clothing of those who sat on them was injured.

The deputy commissioner, now the acting chairman of the Park and Recreation Department, Mr. Shea, testified that he understood that the chairs came from the Ball Park on Columbus avenue, which the Swift-McNutt Company had torn down in the summer of 1917, and that they were second hand and totally unfit for out-of-door use, as the iron supports were made to be fastened to a wooden rest. Mr. Shea further stated that the chairs have never been of any use, and that only one third of those delivered conformed to the sample submitted, the rest being of a different type and of different construction. At the present time there are 1,217 chairs, furnished under the contract in question, in a dilapidated and useless condition about the bandstand on the Common. The number between 1,217 and 2,000 have been accounted for as follows:

By order of Mr. Dillon, the former chairman of the department, 350 were sent to the Jewish Synagogue on Brunswick street and Blue Hill avenue, acting under the following instructions:

CITY OF BOSTON,

OFFICE OF THE MAYOR, August 31, 1917.

CAPT. JOHN H. DILLON,

*Chairman Park and Recreation Department:*

DEAR SIR,— Will you please have delivered to Mr. Nathan Pinansky, the bearer of this note, president of the Blue Hill Avenue Synagogue, three hundred and fifty of the latest style seats secured by your department, to be used by him for about



a week. He will call for them at whatever point you will designate and return them in good order. This is by direction of His Honor the Mayor.

Yours very truly,

C. O. POWER,  
*Secretary.*

The remainder of the chairs, approximately 433, have fallen to pieces, the wooden parts have been used for firewood, and the iron parts are stored in the Park and Recreation Department yard on Massachusetts avenue, or thrown on the dump.

The 350 chairs sent to the synagogue have not been returned and are reported by a representative of the Finance Commission to be at the present time in various rooms of the synagogue on Blue Hill avenue.

The testimony of Mr. Dillon before the Finance Commission during its investigation contradicts in no way the above stated facts. Mr. Farquhar, the associate Park and Recreation Commissioner, stated to the Finance Commission that he did not see the Swift-McNutt sample when the contract was awarded, and being a new member on the Board depended upon Mr. Dillon's decision as to what bidder should be awarded the contract.

The sample chair submitted by the Swift-McNutt Company and now in the possession of the Finance Commission, together with the evidence as a whole submitted to the commission, shows that the chairs are not fit to be used for out-of-door purposes, that all the chairs received did not conform to the sample submitted at the time of the bid, and that the \$2,160 paid for the chairs by the Park and Recreation Department was practically wasted.

The facts connected with this contract emphasize the criticisms made by the Finance Commission in the past, that the departments in purchasing supplies of all kinds do not protect the rights of the city, inasmuch as there is practically no inspection of merchandise pur-

chased to see whether it conforms to the conditions of the contract both as to quantity and quality.

The Finance Commission recommends:

1. That the Park and Recreation Department have returned to it at once the 350 chairs delivered under the order of the former mayor on August 31, 1917.

2. That the purchase of merchandise by the Park and Recreation Department be made hereafter through the Supply Department, as recommended by the Finance Commission in its report of January 9, 1915. (See Vol. X., pp. 261-270, of the Finance Commission's Reports.)

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

SECOND COMMUNICATION TO THE MAYOR  
*in regard to*  
CERTAIN PURCHASES BY THE PARK AND  
RECREATION DEPARTMENT.

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BOSTON, May 16, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission presents its second report on the administration of the Park and Recreation Department as follows:

I.

On February 15, 1918, the attention of the commission was formally called by the late Roger F. Sturgis to the need for making an inquiry into the bills submitted to the Park and Recreation Department by R. & J. Farquhar & Co. and by George Cruickshank.

The bills were for the delivery of bulbs, plants, trees and horticultural materials by the above mentioned firm and individual and covered the period from November 30, 1916, to June 23, 1917, by R. & J. Farquhar & Co., and the period between July 6, 1917, and November 25, 1917, by Mr. Cruickshank.

The active member of the firm of Farquhar & Co., John K. M. L. Farquhar, became a member of the Park and Recreation Department on June 26, 1917.

Horticultural materials have been furnished to the Park and Recreation Department and to other city departments by Farquhar & Co. for a number of years, but upon the appointment of Mr. Farquhar to the position of Park and Recreation Commissioner his firm ceased to submit such bills and bills for seeds, plants and bulbs were submitted on bill heads of George Cruickshank, who is admittedly an employee of Farquhar & Co., though purporting to do some work on his own account.

Mr. Sturgis submitted with his letter to the Finance Commission what professed to be copies of bills of Farquhar & Co. and of Cruickshank, then supposed to be on file in the Park and Recreation Department, and pointed out that a large sum of money, amounting to \$6,268.30, had been expended on Ronan Park.

One of the Farquhar bills submitted by Mr. Sturgis was dated May 1, 1917, and called for the payment of \$36 for the services of a gardener in pruning for 6 days. Another of the bills, June 23, 1917, contained a charge for 62 days, expert gardener, at Ronan Park, from April 13 to June 23, 1917, for \$372. When copies of these bills which had been submitted by Mr. Sturgis were sent to the Auditor's office by the Finance Commission for checking, no such items were found on the bills of those dates on file at the Auditor's office, but bills of the same dates for the same amounts and for the following materials were charged to the Park Department:

	May 1, 1917.	
72 Roses Lucille Ex Lge 50.00 . . . . .		\$36 00
O. K. J. H. D.		
<hr/>		
	June 23, 1917.	
150 Euonymus Vegetus Ex Lge . . . . .		\$37 50
3 Blue Spruce 5-6' . . . . .		18 00
66 Weigeilia Rosea Variegata Ex. Lge. . . . .		16 50
115 Evergreens in variety 2½-3' @ 250 . . . . .		287 50
50 Lonicera Morrowi Ex. Lge. . . . .		12 50
		<hr/>
		\$372 00
O. K. J. H. D.		

Upon asking the Park and Recreation Department for the submission of all the bills of Farquhar & Co., bills were sent to the commission which tallied with the bills then on file in the Auditor's office and the charges of \$36 for pruning work by a gardener, and of \$372 for expert gardener, above referred to, did not appear in these bills.

In order to explain these discrepancies, the commis-

sion examined former Chairman Dillon and Secretary Byrne of the Park and Recreation Department, but both denied any knowledge of the bills for labor service, nor could they offer any explanation of the fact that bills for labor had been originally submitted to the Auditor and bills for supplies had been later substituted.

Former Chairman Dillon was asked:

Q. Mr. Dillon, in this work on Ronan Park did you as Park and Recreation Commissioner contract for the services of an expert gardener? A. I don't think so.

Q. Did Mr. Farquhar supply an expert gardener at Ronan Park? A. He always supplies a man where he does planting.

Q. An expert? A. Yes, sir.

Q. Does he charge for it? A. I don't think so, he goes with the materials.

Q. What was that man's name? A. I don't know.

Q. Was it Mr. Sullivan? A. It might have been Sullivan.

Q. And no arrangement was made with Farquhar to charge for Mr. Sullivan's services? A. Nothing to do with Sullivan.

Q. Do you recall whether Mr. Farquhar presented a bill in December, 1917, for Mr. Sullivan's services, sixty-two days, for \$372? A. I don't recall it, sir.

Q. You don't recall ever seeing that bill? A. No, I don't recall any bill of that kind coming in for services.

Q. Do you find any bill for the expert services of a gardener? A. No, we didn't have any.

Q. How do you reconcile the bills with that vote of the Board? A. Because he always sends a man.

Q. Why isn't it charged in the bill? A. It wasn't to be charged for.

In contradiction to Mr. Dillon's testimony that he could not recall any bill for gardener's services coming to the Park Department, the commission finds that a bill dated December 26, 1916, for services of a gardener for \$246 was paid on the March draft of 1917.

Mr. Farquhar also was examined and denied any

knowledge of his firm having rendered the bills of \$36 and \$372 in dispute for labor services of his employee. He admitted that he had furnished such a gardener, but did not charge for his services in 1917, as "the bulk of the planting was really coming our way." He further admitted that he had charged for such gardener's services in 1916 for Ronan Park, the bill for which amounted to \$246. Mr. Farquhar's explanation of the reasons for not charging for a gardener in 1917 is not in the opinion of the commission satisfactory. It is to be noted that the amount of the horticultural orders received by R. & J. Farquhar & Co. in 1916 for Ronan Park aggregated \$3,467.25, while those of 1917 amounted to \$2,555.05, including the two bills (\$408) under investigation. Furthermore it is a significant fact that in May, 1917, the firm of R. & J. Farquhar & Co. charged \$30 for five days' garden planting on Seaver street, even though the order for materials amounted to \$1,387.

An examination of the records of the meetings of the Park and Recreation Commissioners showed that on December 21, 1917, the following vote was passed, Messrs. Dillon and Farquhar being present:

It was voted that there be allowed and paid to R. & J. Farquhar Company the sum of two thousand five hundred fifty-five and 5-100 dollars, being for trees, shrubs and services of a gardener as per bills attached dated May 1, 9, 10, 16, 18, 21 and 25, and June 23, 1917, at Ronan Park, Dorchester.

All these bills bore the approval of the foreman (William P. Long) in charge of the work at Ronan Park, with the exception of the two bills in dispute; these bore the approval of the former chairman of the department, John H. Dillon.

When Mr. Dillon and Mr. Byrne were asked to explain the phrase "services of a gardener" in the vote recorded above, this phrase confirming Mr. Sturgis's original information, neither of these officials was able to offer any satisfactory explanation.

Mr. Mitchell, the City Auditor, informed the com-

mission that he recalls a bill for \$372 for expert gardener services to the Park and Recreation Department coming to his office last winter; that it did not have the approval of the civil service upon it and therefore he ordered it returned; that later another bill covering horticultural supplies for the same amount, \$372, was sent from the Park Department with the explanation that a mistake had been made in sending the gardener's bill. The horticultural supply bill was accordingly approved for payment.

Mr. Shea, the Deputy Commissioner in 1917, testified that he saw the bill for \$372 for gardener services about February 21, and the bill had the approval in blue pencil of Mr. Long, the foreman. These two bills furnished by the Park and Recreation Department, on the other hand, had the approval of Mr. Dillon, the chairman. Mr. Shea further testified (his testimony being later confirmed by Mr. Long) that Mr. Long was asked, he thought by Mr. Byrne, the secretary, to substitute a bill for material in place of the labor item and replied that he would do nothing of the kind; that "he had not received the stuff and would not check it."

Mr. Shea further stated that all the planting work had been finished at Ronan Park before the date of the formal opening and flag raising, so that no plants and shrubs or trees could have been received after that date and that, although the bills show a delivery of 395 evergreens at Ronan Park, there was never this number planted at Ronan Park.

Mr. Long was examined and stated that he had approved a bill for expert gardener at Ronan Park, as a Mr. Sullivan, an employee of Farquhar & Co., had been working there in the spring of 1917, and that afterwards he was asked by Mr. Byrne to sign a bill for the delivery of horticultural supplies, but refused to do so, as he (Mr. Long) had left Ronan Park the last of May and therefore had not received them.

Miss Gertrude Reagan, one of the clerks in charge of the bill files of the Park and Recreation Department,

testified that she recalls seeing the bill for expert gardener services for \$372 from Farquhar & Co. and that she made out the special draft for the bill, as shown in the meeting book for December 21, 1917; that she was asked by Mr. Shea to get this bill out of the files and that she did so.

Mr. Sullivan testified that he did no planting of evergreens after June 2, 1917, at Ronan Park.

Edwin S. Morse Company, public accountant, was sent to the office of Farquhar & Co. to examine the sales slips of the dates of the two bills in question and reports as follows:

The two charges under the dates of May 1 and June 23, 1917, appear on the sales slips or original orders, which are all numbered consecutively, as numbers 12280 and 13999, and the respective amounts of the sales slips are \$36 and \$372, being the same as the amounts of the bills which were given to us for comparison, and the items of the sales slips and the bills are the same. Many of the sales slips are written with pencil, those two being among them, and upon careful examination of the two in question we found on both of them what we believe to be unmistakable indications that other matter than that which now appears upon them had before been written thereon and erased prior to writing the matter which now appears thereon.

Thus, we have on one hand the recorded vote of the Park and Recreation Commission approving the bill for services of a gardener, the testimony of the City Auditor, of the Deputy Commissioner of the Park Department, of the file clerk and of the foreman who approved the original bill, to the effect that such a bill existed, as well as the findings of the public accountants. On the other hand, Messrs. Dillon, Farquhar and Byrne testified that they knew nothing about such bills for services and that no charge was to be made for the services of a gardener in connection with work done on Ronan Park in 1917, though a bill for similar work of a gardener had been paid to Farquhar & Co. for work done in 1916.



The evidence as a whole seems to establish the fact that bills for supplies were substituted for the original bills for gardener's services, the reason for these substitutions being that the City Auditor could not pay the bills for services, as the approval of the Civil Service Commission to the bill had not been obtained. Though the city has not suffered pecuniary loss, provided the services of the gardener were rendered, the substitution of the bills for supplies under such circumstances and the testimony of the Park Department officials in their endeavor to maintain that there had been no substitution are matters of sufficient importance for Your Honor's serious consideration.

## II.

As soon as Mr. Farquhar became a member of the Park and Recreation Commission his firm ceased to do business directly with the department, but George Cruickshank began thereafter to do business with the department. Mr. Cruickshank had never sold materials to the Park and Recreation Department until Mr. Farquhar became Park and Recreation Commissioner. The arrangement for the purchasing from Mr. Cruickshank in place of the firm of R. & J. Farquhar & Co. was made by former Chairman Dillon. In explaining Mr. Dillon's reason for giving him his first order, Mr. Cruickshank said:

A. He said to me they required a number of bulbs and plants from our firm and which they would like to get through them, but on account of Mr. Farquhar being a commissioner it was against the law for him to supply the material.

Q. And that arrangement was perfected by Mr. Dillon because the law did not allow Mr. Farquhar to sell them to the City of Boston? A. I presume so.

Q. So you are doing what Mr. Farquhar could not do directly? A. I am doing what R. & J. Farquhar did before.

Q. You are taking the part of Mr. Farquhar? A. I am taking the part of R. & J. Farquhar.

Q. If Mr. Farquhar was not a member of the department would not the bills be rendered in his name just the same?

A. Yes, sir, if the seeds were got from Mr. Farquhar.

Mr. Cruickshank also testified that he bought all of the material which he sold to the Park and Recreation Department from the firm which employed him, R. & J. Farquhar & Co., and resold it to the City of Boston at the wholesale price. His profit was the 5 per cent. discount or commission allowed him by the firm of Farquhar & Co. from the wholesale price.

The commission is of the opinion from this evidence and from the fact that Mr. Cruickshank was in the employ of the firm of R. & J. Farquhar & Co., that this arrangement was made in order to save Mr. Farquhar from the trouble or embarrassment of notifying the city authorities of his connection with these sales, as required by the Acts of 1909, ch. 486, sec. 8.

The commission calls to Your Honor's attention the danger of the head of a department doing business with one of his own employees, for the obvious purpose of not seeming as a city official to have dealings with himself.

### III.

A third episode in the administration of Messrs. Dillon and Farquhar relates to the swan boat privilege, on the Public Garden. In the spring of 1914 the Finance Commission made an investigation of the concession privileges in Boston and, as a result of that investigation, made a report recommending that the swan boat privilege, which had been granted for \$300 a year to the Paget family without competition, be publicly advertised for bids.

In 1915 this competition took place and the highest bidder was Mr. Schlesinger, a brother-in-law of Marks Angel. Mr. Schlesinger bid \$605 a year for 3 years, Mr. Paget having bid, after conferring with Mr. Dillon, only \$333.33. As a result of this competition Mr. Paget was in danger of losing the concession and in order to

retain it obtained from Mr. Schlesinger an assignment of his rights in the privilege for a cash payment of \$3,000. Thus, for three years, Mr. Paget paid for the concession privilege \$4,815, of which the city received only \$1,815. These facts were brought to Mr. Dillon's attention by the Finance Commission in 1915.

In November, 1917, the concession privilege being about to expire, Mr. Paget, not wanting to run the risk of another public competition, applied to Mr. Dillon for an extension of his concession privilege for 5 years from January, 1918. After negotiations with the Park and Recreation Department he obtained such an extension at the figure bid by Mr. Schlesinger in 1915, namely, \$605 a year.

Thus, Mr. Paget has obtained a concession for 5 years at the rate of \$605 a year, for which he has already paid \$1,605 a year in the years 1915, 1916 and 1917, or \$1,000 less than he has just been paying.

Mr. Farquhar testified that he did not know of the bonus paid by Mr. Paget in 1915 for the assignment and acted upon the assumption that as Mr. Paget had conducted the business in a clean and orderly manner he should receive it at the highest figure which was bid on the 1915 competition.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
ESTABLISHING A MUNICIPAL COAL POCKET.

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Boston, May 25, 1918.

*To the Honorable the City Council:*

GENTLEMEN,— The Finance Commission is in receipt of the following order of the City Council:

*Ordered,* That the City Planning Board and the Finance Commission be requested, through His Honor the Mayor, to make an investigation, and report to the City Council the result thereof, as to the cost of procuring a site, accessible by rail and water, and erecting thereon a coal pocket of sufficient capacity to contain at least a year's supply of coal for the city departments, including the schools, and their conclusions as to the feasibility of such proposition, and as to whether or not a substantial saving of expense to the city would result therefrom.

The commission assumes that the order is the result of the inconvenience experienced on account of the lack of coal during the past winter. The commission finds on inquiry from James J. Storrow, Federal Fuel Administrator for New England, that the city could not use the coal pocket suggested in the order, because of the impossibility of securing more coal than would supply the immediate necessities of the city. The Fuel Administrator states:

It would be utterly impossible, with the coal which is to be produced this year, for these desirable activities or any other substantial class of consumers to not only take care of current needs but store a year's supply as a reserve. The most we can hope for is for everybody next year to take and get along with the minimum amount of coal. This is all that there is any chance of being mined and transported this coming year.

Assuming that an additional supply of coal could be obtained, the City of Boston at the present time needs for yearly consumption approximately 110,000 tons of anthracite and bituminous coal. Approximately 30,000 tons of this coal is consumed by the institutions on the islands in the harbor, by the pumping station at the Cow Pasture and by the Ferry Service. The Ferry Service has coal pockets capable of holding a large part of its yearly supply, and the coal for the institutions and the pumping station can be looked after by open storage. Thus the coal used by these various divisions can be eliminated from consideration.

The commission estimates that a coal storage plant such as is proposed must have a capacity of approximately 80,000 tons in order to cover a year's supply. The wording of the order requires a site accessible both by rail and by water, and limits the selection to a few sites either in the South Boston or the Charlestown district of the city. There are at least three sites available under these conditions and the asking price for each appears to be approximately the same. The commission submits an estimate of the cost of the proposed plant prepared by its consulting engineer:

#### PERMANENT INVESTMENT.

Cost of the land . . . . .	\$500,000 00
Preparation of site and building, and machinery . . . . .	500,000 00
Coal continuing in storage (present prices) . . . . .	800,000 00
Total permanent investment . . . . .	<u>\$1,800,000 00</u>

#### ANNUAL EXPENSE.

Loss of taxes . . . . .	\$9,000 00
Insurance, depreciation and repairs, land and buildings . . . . .	80,000 00
Supervision, watchman, etc. . . . .	10,000 00
Interest on investment in coal, insurance, etc. . . . .	40,000 00
Total annual expense . . . . .	<u>\$139,000 00</u>

These figures do not take into account the excessive cost or the difficulties of transportation of coal to place of final consumption (if done by city labor), the chances of loss through stealing, the difficulties that would be caused by the antagonism of coal dealers to such a scheme, or various similar contingencies.

The annual cost to the city for maintaining such a plant would be well above \$125,000 a year, or approximately \$1.50 a ton for each ton of coal kept in storage.

There should also be taken into consideration the fact that in the first year after the completion of the plant the city would be obliged to invest in a double supply of coal, that is, coal for the yearly need and an equal amount for storage.

In arriving at this opinion, the Finance Commission had the benefit of the plans prepared by the Planning Board, which are adapted to one of the lots which the commission considered.

The Finance Commission believes:

1. That as an engineering proposition the proposed plan to erect a coal pocket is perfectly feasible.
2. That a saving to the city would not result from the operation of the coal pocket.
3. That the proposed coal pocket of sufficient capacity to contain at least a year's supply of coal for the city departments should not be erected, in view of the opinion of the Federal Fuel Administrator for New England, and the further fact that there would be no saving if such a plan were put into effect.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE AWARD OF CONTRACTS FOR CERTAIN  
FIRE APPARATUS TO THE SEAGRAVE  
COMPANY WITHOUT ADVERTISING.

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BOSTON, June 1, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission has received your letter dated May 23, 1918, asking the opinion of the commission regarding the award of contracts for certain fire apparatus to the Seagrave Company without competition, and reports as follows:

In 1912 the city decided to make its first large purchase of motor fire apparatus. The commission, after the bids were received, made an investigation of the possibility of purchasing motor fire apparatus by open competition and framing specifications that would furnish an accurate method of determining the relative values of the products of the different bidders.

The results of this investigation are contained in the report which may be found in Volume VIII., page 104, of the Finance Commission's Reports, a copy of which is hereto attached.

This report was made by the Finance Commission after an investigation by its consulting engineer, Guy C. Emerson, Prof. Charles E. Stewart of Tufts College, now the Supervisor of Motor Apparatus in the employ of the Fire Department, and Prof. David L. Gallup of the Worcester Polytechnic Institute, employed by the Fire Department, who made certain mechanical tests of the apparatus submitted. As a result of their investigations, Fire Commissioner Cole, during his term of office, decided that the department should use the American-La France Fire Engine Company's apparatus. Commissioner Grady, who succeeded Commissioner

Cole, and assumed office on March 11, 1914, decided not to use the apparatus of the American-La France Fire Engine Company.

Since 1912 the Fire Department of Boston has purchased motor fire apparatus amounting to more than \$400,000, which was expended for the makes of seven different manufacturers. In addition, large sums have been expended for supplies, equipment and repairs for this apparatus.

During the last four years no purchase of motor fire apparatus has been made after public competition, and in only two instances have private bids been solicited from the various manufacturers. All the motor fire apparatus purchases by the present Fire Commissioner have been made after he had obtained permission of the then Mayor to award contracts for the apparatus without advertising, in response to his letter setting forth reasons for his selection of certain types of apparatus. In these letters the commissioner gave as his reasons for purchasing particular types only general statements. He did not outline any plan for inaugurating a motor system in the city as a whole, neither did he make any comparison of the merits and demerits of particular types, based on what they have accomplished or the cost of their maintenance while in service in the Fire Department.

On the question to what extent the department should be motorized, the Finance Commission finds that at a conference in 1912 Fire Commissioner Cole doubted the propriety of completely motorizing the department. In 1915 Commissioner Grady, the present commissioner, spoke of plans by the chief of the department to motorize practically all the apparatus in the outlying sections of the city. In 1916, however, Commissioner Grady recommended that the Fire Department be completely motorized, and requested \$100,000 annually for this purpose. In 1917 he reiterated his recommendation for the complete motorization of the department and asked for \$200,000 to be set aside annually for this purpose.



The Finance Commission has conferred with the Supervisor of Motor Apparatus of the Fire Department and has had the department's records examined. The commission finds that the records are kept in such a way that it is impossible from a standpoint of cost, maintenance and performance of the different makes of apparatus to arrive at a definite conclusion that the motor apparatus of the Seagrave Company is superior to other apparatus.

The Finance Commission in 1912, in its report, reached the decision that it was impossible to frame suitable specifications by which motor apparatus could be purchased on the basis of a comparison of prices alone, as is done with a large part of the city's purchasing. It found, however, that there were many mechanical features of motor fire apparatus that could be determined by tests which the representatives of the city made at that time and that the superiority of an engine for service could be, in a large majority of cases, determined by such tests. The results of the tests in 1912 showed that the Seagrave apparatus was not superior to that of several other manufacturers, and that the apparatus offered by the American-La France Fire Engine Company was superior to all of the apparatus then submitted.

The Finance Commission believes today, as it did then, that competition based upon the mechanical excellence of the apparatus should be used in purchasing fire apparatus and that tests should be made similar to those made in 1912 to determine the mechanical properties that are necessary in such apparatus. Among the properties which should be determined are:

1. Quality of material used.
2. General arrangement and design.
3. Performance, including:
  - (a) Acceleration.
  - (b) Hill climbing ability.
  - (c) Speed.
  - (d) Regulation.

4. Control.
5. Riding qualities.
6. Weight.

There should also be considered the previous experience of the builders, manufacturing facilities, repair facilities, the financial standing of the manufacturers, price and guaranty.

The Finance Commission recommends:

1. That the policy of the City of Boston in regard to motor fire apparatus should be definitely decided upon, that is, whether the city as a whole should be motorized, or only certain sections, and the cost of carrying out the plan decided upon be distributed over a certain series of years.

2. That the Fire Department install a system of records which hereafter will show a complete analysis of the expenditures for the maintenance of motor apparatus, so that comparisons between the various makes can be made.

3. That the proposed purchase of certain fire apparatus from the Seagrave Company be not made at the present time.

4. That such apparatus as it may be determined are needed for the future development of the city be purchased after tests under similar conditions as the motor apparatus purchased in 1912.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
PROPOSED TERMINATION OF THE CONTRACT  
WITH THE BOSTON CONSOLIDATED GAS  
COMPANY.

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Boston, June 3, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission reports as follows on the order of the City Council of May 27, 1918:

*Ordered*, That the two contracts dated March 19, 1914, made with the Boston Consolidated Gas Company for the supply of gas for street lighting purposes and for the maintenance of street lamps be hereby terminated on April 1, 1919.

On March 19, 1914, two contracts were executed between the Boston Consolidated Gas Company and the City of Boston. The first provided for supplying all materials, labor and equipment necessary to light the streets with gas lamps, except gas and lamp-posts, for a period of ten years, at an annual rate of \$12 per lamp per year for single burner lamps and \$15 per lamp per year for double burner lamps. The second provided for furnishing all the illuminating gas required for the lighting of the lamps provided for in the first contract, at an annual rate of \$9 per lamp per year for single burner 60 candle power lamps, and \$18 per lamp per year for double burner 100 candle power lamps.

A supplementary agreement was made in which the Boston Consolidated Gas Company agreed that the contracts above outlined might be terminated on April 1, 1919, by the City of Boston in pursuance of a vote of the City Council, approved by the Mayor, after a public hearing held as provided in sec. 6 of ch. 486 of the Acts of 1909, provided written notice of such vote

to terminate is given by the Mayor of Boston to the Boston Consolidated Gas Company at any time between March 1, 1918, and July 1, 1918.

These contracts were approved by the City Council and the Mayor, notwithstanding the opinion of the Finance Commission that more efficient methods of lighting the city might be obtained.

The Finance Commission, taking into consideration the methods under which it was proposed to do the work, did not consider the price proposed to be exorbitant. It had, however, previously recommended that the city purchase an equipment of inverted mantle gas lamps, together with automatic lighting and extinguishing devices for operating the same, and the City Council had made an appropriation of \$300,000 for the purchase of such an equipment. The commission believed that through the operation of such a plant owned by the city greater efficiency might be obtained and the complication likely to result on account of the ownership of the essential parts of the plant by the Welsbach Street Lighting Company of America might be avoided.

The Finance Commission also objected to certain provisions of the contract. It believed that the provision that the lamps should be maintained at not less than 60 candle power was practically impossible of fulfillment with the type of lamp to be used, and that the provision for testing the horizontal candle power, rather than at an angle of 15 degrees from horizontal, did not determine the degree of light given by the lamps for practical illuminating purposes. It believed the method of selecting the persons making the tests to be inadvisable, and that the provisions for penalizing the gas company were insufficient.

The reason for making two contracts for doing the work of street lighting, instead of one contract, as has previously been done, was on account of the intention of the gas company to award the contract for operation to the Welsbach Street Lighting Company of America,

whose subsidiary company, the Rising Sun Street Lighting Company, had held contracts with the City of Boston either for naphtha or gas lighting since November 3, 1888, a period of approximately twenty-six years.

The contracts were approved by the Mayor and the contract for maintenance was sublet by the Consolidated Gas Company to the Welsbach Street Lighting Company of America. The Welsbach Company then made a contract with a committee representing the Lamplighters' Union. This contract, which was to run during the life of the contract between the gas company and the city, provided for the payment to the lamplighters of \$2 a day for each day in the week, a total of \$14 per week, for lighting the lamps. It appears that there was also a somewhat indefinite provision for arbitration, although it is not exactly clear as to what matters were contemplated as being subject to arbitration.

The Welsbach Street Lighting Company appears to have performed its duties in a reasonably satisfactory manner—at least no serious protests appear to have been made by the officials at City Hall either to the Consolidated Gas Company or its subcontractor, the Welsbach Street Lighting Company of America—until about December 8, 1917, at which time the lamplighters declared a strike and stopped lighting the lamps.

The commission has been informed that this strike was due to the refusal of the Welsbach Company to raise the pay of the lamplighters from \$2 to \$3 a day. For a period of about one month after the inauguration of the strike some of the lamps were not lighted in a satisfactory manner and many of the lamps were allowed to burn 24 hours a day. This expedient was objected to, although there appears to be no valid reason for such objection either under the contract or for other reasons, except possibly the unnecessary amount of fuel consumed. At the present time the Welsbach Company appears to have restored normal service and secured a new force of lamplighters that are doing their work in a reasonably satisfactory manner.

Of the present force, only one of the former force was in the employ of the company on March 14, 1918, according to a statement made by Arthur Shaw, the president of the Welsbach Street Lighting Company of America. Immediately after the inauguration of the strike, action was taken in the City Council apparently with a view of assisting the former employees of the Welsbach Company to obtain reinstatement in their former positions, together with a raise in pay. The first formal action appears to be an order introduced into the City Council on December 28, 1917, as follows:

That His Honor the Mayor and the Commissioner of Public Works confer with the Boston Consolidated Gas Company and request the company to discharge the employees now engaged in street lamplighting and reinstate the former lamplighters to the position which they formerly occupied at a salary equal to the rate of daily wage now paid to city laborers.

Later, other orders relating to the matter were introduced into the council, but no action was taken by the council of 1917.

On March 11, 1918, the following order was introduced into the council of 1918:

That the two contracts dated March 19, 1914, made with the Boston Consolidated Gas Company for the supply of gas for street lighting purposes and for the maintenance of street lamps be hereby terminated on April 1, 1919.

On March 25, 1918, the following order providing for a public hearing on the matter was adopted:

*Ordered*, That a public hearing be given by the City Council on Wednesday, April 10, 1918, at 7.30 p. m., and that seven days' notice of said hearing be given by publication in the *City Record*.

This hearing was duly held as scheduled and the lamplighters appeared, represented by their counsel, Mr. John J. Walsh. The Welsbach Street Lighting Company of America, the subcontractor, was represented by Mr. William Turtle. The contractor, the

Boston Consolidated Gas Company, appears not to have been represented. Various persons took part in the discussion in addition to the members of the City Council, among them counsel for the Lamplighters' Union, counsel for the Welsbach Company, members of the Lamplighters' Union, representatives of other labor unions and members of local improvement societies, and representatives of real estate interests.

Although the hearing was called to consider the advisability of terminating the contract with the Boston Consolidated Gas Company in 1919, according to the provisions contained in the letter of President Richards of the gas company already referred to, this matter appears to have been largely neglected at the hearing, which resolved itself into a discussion of the lax methods of operation by the operating company and to the possibility of immediately terminating its contract on account of the deficiencies of the company. The matters under discussion were clearly executive matters, entirely within the province of the Mayor and the Commissioner of Public Works, or matters between the gas company and its subcontractor, the Welsbach Company. In either case the council had no jurisdiction.

From an examination of the stenographic report of the hearing, it appears that a sort of tentative agreement was reached between the members of the City Council and the officials of the Welsbach Company, the subcontractor, according to which the members of the council would use their influence to secure an appropriation of approximately \$40,000 a year to be paid to the Welsbach Street Lighting Company, and that the Welsbach Company would use this money to raise the pay of its employees from \$2 to \$3 a day; also that the members of the original force of lamplighters would be restored to their positions as soon as opportunity offered and approximately 35 of the force of approximately 100 would be restored immediately upon the completion of the arrangement.

The exact procedure to be followed in carrying out this program was not clearly outlined at the public hearing, as no statement of the position of the contractor, the Boston Consolidated Gas Company, was made. The members of the City Council undoubtedly appreciate the legal difficulties in the way of making an appropriation for the Welsbach Company, a company having no contract with the city, and also the fact that all appropriations from taxes, except for school purposes, must originate with the Mayor.

It seems that some members of the council consider that the proposed arrangement would in some way assist the force of the Welsbach Company in gaining positions as city employees, according to the provisions of ch. 296 of the Special Acts of 1916. This act provides as follows:

Any person who was engaged in the occupation of lamplighter lighting the gas lamps in the streets, alleys, public grounds and parks of the City of Boston, on the first day of January in the year nineteen hundred and thirteen, and who has lost or shall within six years from said first day of January lose his position by reason of a change in the street lighting methods employed by the city, may in the discretion of the mayor of said city be appointed to a position as laborer in the labor service of any department of the city for which such lamplighter is qualified and fitted by previous training and experience, or subject to the approval of said mayor by the head of any such department of said city without being subject as to his appointment to civil service rules, and without undergoing a civil service examination, and thereupon he shall be registered upon the list in the class to which he has been appointed and shall be subject to civil service laws and rules.

Just what the relation is between the action proposed and the act quoted is not clear, as it does not appear that the lamplighters lost their positions through any change in street lighting methods.

The gas company has not asked for any relief, although under a new contract it could undoubtedly exact better terms from the city than under the present agreement.



Of course the gas company would not refuse any increased price that may be given it. The testimony given by President Shaw before representatives of the Finance Commission indicated that his company did not contemplate asking any relief from the city and the following statement taken from the stenographic report of the remarks made by Attorney Turtle, representing the Welsbach Company, the subcontractor, confirms this opinion:

We have signed this contract and we will carry it out if we are allowed to do so.

As a final action by the City Council the order of May 27, 1918, already referred to, was passed.

It appears that the only reason for the action is to secure a raise in pay for the former employees of the Welsbach Street Lighting Company of America, a company that has no contractual relations with the City of Boston. It is difficult to see why these men are more entitled to relief by the city than are the employees of any subcontractor doing work for a city contractor who happen to disagree with their employers. The only apparent reason for the interest of some members of the City Council in these men, above their interest in the men of other subcontractors, appears to be that a part of the force was at one time directly employed by the city.

On May 1, 1907, a contract for street lighting, dated June 1, 1899, and several extensions thereof, having expired, the city entered upon the policy of lighting its street lamps by day labor, hiring the equipment of the Rising Sun Street Lighting Company. By this method the cost of the single mantle lamps was \$29 a year. This arrangement was continued until September 15, 1908, when a new contract was made with the Rising Sun Street Lighting Company, and the men returned again to private employ. Therefore, from May 1, 1907, to September 15, 1908, a period of approximately fifteen months, some of the present employees of the Welsbach

Street Lighting Company of America were actually employed by the city. It may also be possible that a very few of the men were city employees before being employed by the Rising Sun Street Lighting Company.

The above incident, the Finance Commission believes, constitutes the only claim which the present force of lamplighters has to be regarded as city employees and the only excuse for the passage of the various legislative acts for their relief in case of lost positions.

As regards the adequacy of the compensation paid by the Welsbach Company to its employees, it is undoubtedly a fact that present conditions were unforeseen at the time of the contract between the Welsbach Company and its employees, that the pay of all classes of labor has been raised and that recent street lighting contracts in other cities have been made at prices considerably higher than those of previously existing contracts, due to the increase in price of labor and materials. On the other hand, the situation of the street lighters in Boston is not the same as for a laborer in ordinary employment. The work requires at the most not more than four hours a day, and as a matter of fact probably not more than three hours is consumed by the average lamplighter.

Moreover, the work is done at such times that, except for perhaps four months in the winter season, a full working day can be employed by the lamplighters on other work, and even under the worst conditions not more than one and one half hours need be lost from other employment. Therefore, in the majority of cases the compensation for lamplighting can be considered as additional to the compensation received by the ordinary working man and as increasing the amount received by the lamplighters over the pay received by men of similar qualifications in private employment.

As a matter of fact it is well known that many of the lamplighters have other employments, and that the entire force does not engage in other employments is for reasons other than any necessities imposed on them by their work of lamplighting.

In case Your Honor approves the action of the City Council and abrogates the contracts on April 1, 1919, the city's situation would be a serious one. None of the alternate expedients available at the time the contracts were made are now available. The price of labor and material and the time required for plant installation would prohibit any competition by electric lighting, if no other reasons prevented such competition. The possibility of obtaining street lamps in Germany to be operated by city labor has disappeared for well known reasons. The Welsbach Street Lighting Company of America has at the present time a monopoly in the United States of the manufacture of street lighting apparatus in such quantities as would be required by the city. The alternatives open for the city would be, (1) to make a new contract with the Welsbach Street Lighting Company; (2) to carry on street lighting by city labor, hiring the plant of the Welsbach Company, as was done in 1907 and 1908; (3) to purchase equipment of the Welsbach Company and operate it by city labor. A proposal to purchase its plant was not favorably received by the Welsbach Company previous to the making of the present contract, and it is doubtful if the Welsbach Company would care to sell its equipment at reasonable prices.

Under the first alternative, due to the increased price of labor and materials and the advance in the price of gas, a contract price of less than \$26 per lamp per year could hardly be expected, or at the rate of approximately \$50,000 a year in excess of the present contract.

Under the second alternative the cost of lighting, using the same rental prices as paid to the Welsbach Company in 1907, would be about \$33 per lamp per year, or approximately \$80,000 a year in excess of the present price.

Under the third alternative the price would be at least as high as under the second.

The Finance Commission believes that the abrogation of the contract with the Consolidated Gas Company

means a loss to the city of at least \$250,000 for the balance of the contract term, and that when a new contract is made to take the place of the abrogated contracts, in view of the lack of competitors it will of necessity be made with the Boston Consolidated Gas Company and the Welsbach Street Lighting Company.

The Finance Commission recommends that Your Honor veto the order of the Council abrogating the contracts for street lighting with the Boston Consolidated Gas Company.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
 CONSOLIDATING THE CHARITY DEPART-  
 MENTS OF THE CITY.

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BOSTON, June 15, 1918.

*To the Honorable the Mayor and City Council:*

GENTLEMEN,—The charity departments in Boston are so divided that a consolidation of them is now necessary in order to help properly the people in the city in need of help and to dispense intelligently the poor funds.

There are at the present time in Boston four distinct departments which have charge of poor relief in the city. These departments are (1) the Overseeing of the Poor Department, which dispenses what is known as outdoor relief, that is, poor relief to persons living other than in almshouses; (2) the Infirmary Department, which has charge of the almshouse of the city at Long Island,—relief from this department is known as indoor relief; (3) the Institutions Registration Department, whose principal work is investigating all questions relating to the settlement of applicants for admittance to the almshouse at Long Island, although it has some work in connection with the commitment of the insane; (4) the Children's Institutions Department, which has two branches, (a) the Placing-Out Division for neglected and dependent children, (b) the Suffolk School for Boys, a penal reform farm.

Three of these departments, viz., the Overseeing of the Poor Department, the Infirmary Department and the Children's Institutions Department, are administered by a board of trustees or overseers, serving without financial remuneration, all appointed by the Mayor and

subject to confirmation by the Civil Service Commission, and varying in number from seven to twelve; the Overseeing of the Poor Department, consisting of twelve overseers; the Infirmary and Children's Institutions Departments consisting of seven trustees each. The Institutions Registration Department is administered by a paid registrar, appointed by the Mayor and subject to confirmation by the Civil Service Commission.

Thus Boston has in effect twenty-seven persons in charge of the charitable work of the city. The division of the charity work of the city between these four departments is one of the causes for the lack of harmonious and efficient disposal of the city's funds for the relief of the poor. Duplication of effort and overlapping of service must of necessity occur. Each department, with the exception of the Institutions Registration Department, supports a paid executive and each department maintains its own separate and independent bookkeeping and investigating service. No organization could, under ordinary circumstances, efficiently conduct its affairs under such loose control. The tendency of modern times in business and municipal administration has been to concentrate under the control of a few persons the conduct of allied activities. Wherever the workings of several departments can be combined under the control of a Board of a few overseers or under the control of a paid responsible executive, consolidation should be effected.

In 1905 the large School Board of twenty-four members was abolished and in its place was substituted a Board of five. In 1909 the bicameral organization of the City Council was abolished and a single chamber of nine members was substituted. In 1910 the Street, Water, Bridge, Ferry, Street Cleaning and Sewer Departments were consolidated into one Department of Public Works under a single commissioner. In 1912 the Public Grounds, Music, Bath and Park Departments were merged into one department, the Park and Recreation Department, under the charge of three commis-

sioners. Consolidation, however, stopped there and no effort was made to combine the charity departments of the city.

Boston is one of the few cities in the country which divides its charity work into outdoor and indoor relief, each under the jurisdiction of independent trustees. There is no reason for the separation of these services except the fact that the present division is based upon an historical controversy of nearly one hundred years ago between a mayor of Boston and the Overseers of the Poor.

Up to the year 1823 the Overseers of the Poor of Boston were a powerful organization. They had charge not only of all the charity work of the city, but also of reformatory, correctional and penal work.

Josiah Quincy of Boston in 1821 pointed out that this condition was intolerable, and induced the town to buy an estate in South Boston for the location of a house of industry where the inmates might be employed in farm work. The Overseers of the Poor resisted, but upon Mr. Quincy becoming Mayor of Boston in 1823, he fought the fight to a finish and the overseers were beaten. The overseers, under the town, had charge of all indoor and outdoor relief, of the insane and of the workhouse. Mr. Quincy left them nothing but outdoor relief, the rest (with the exception of the insane, who are now under the control of the state) being transferred to what is now four separate city departments, viz., the Infirmary Department, Institutions Registration Department, Children's Institutions Department and Penal Institutions Department.

While the theory advanced by Mr. Quincy for the separation of the criminal from the poor was correct, the breaking of the departments controlling charity disbursements into separate groups was unfortunate.

The management of the Infirmary Department is at the present time, and has been for the last few years, so inefficient that a change in the organization of the department is imperative. A reading of the minutes of the

trustees' meetings shows the lack of harmony and respect existing between the trustees of the department and the superintendent at Long Island. On nearly every page of the trustees' record for the last two years is found a criticism of the superintendent of the Long Island institution, but no definite vote is recorded for his discharge. As the records show the acrimony existing between the trustees and the superintendent, a few are given:

*Meeting of March 9, 1917.*

The superintendent was asked why he had not filed his annual report, as requested by the Board. He replied, "You would be offended if I wrote what I would have to write. I do not think it best to advertise that the institution is going backward instead of forward." The superintendent was instructed to forward to the trustees his annual report.

*Meeting of May 11, 1917.*

Letter from the superintendent was read regarding repairs to beds. Owing to the tone of the letter and the fact that the information requested by the Committee on Hospital regarding the beds has not been supplied by the superintendent, Miss Dierkes declined to have anything further to do with the matter, and the question of repairs to beds was referred to Mrs. Kirby.

*Meeting of July 24, 1917.*

The following motion was offered by Mr. Donnaruma: "That a letter be written to the Superintendent of the Long Island Hospital, to be signed by the chairman or the chairman *pro tempore*, stating that the Board is not at all satisfied with the work that the majority of the paid men are doing at Long Island; in fact, they are acquainted with conditions to such an extent that they have knowledge that such paid men are indifferent to the interests of the institution, and unless conditions are immediately improved there will be a wholesale discharge." The motion was unanimously carried.

*Meeting of August 10, 1917.*

Mr. Brier submitted the following as the finding of the Board regarding report of the Finance Commission made to His



Honor the Mayor relative to sale of cows by the superintendent of the Long Island Hospital in August, 1916:

August 10, 1917.

The Trustees of the Boston Infirmary Department, having carefully investigated the matter of the sale of four cows by Superintendent Charles E. Donlan to the Western Dressed Beef Company, desire to exonerate the superintendent from any suspicion of dishonesty in the transaction, but, nevertheless, find that in this particular instance in dealing with and caring for the property of the City of Boston under his charge he was grossly negligent.

This negligence cannot be overlooked by the trustees and demands a public censure.

It is ordered, therefore, in accordance with their finding that a copy of the same shall be spread upon the records of the department, a copy sent to the superintendent and a copy to the Mayor of the city.

The motion on the foregoing finding was carried, 4 yeas to 1 nay. (Miss Dierkes, nay.)

Miss Dierkes wished to dissent from the finding of the majority of the trustees for the following reasons: She considered that the negligence of the superintendent in the instance, together with his repeated disregard of instructions given him by the trustees, his continued extravagance in the conduct of the Long Island Hospital and inattention to details of administration and his total lack of courtesy in his relation to the trustees on many occasions, was sufficient ground for discharge and she wished to be recorded as in favor of such action.

*Meeting of January 25, 1918.*

The superintendent was asked about the soldiers who had been given quarters in the officers' section of the administration building, as to how long they were to be there and what were the conditions of their going there.

The superintendent stated that many more men were sent to Fort Strong than could be housed under conditions existing and I was asked if I could take care of some of them. I said there was room for thirty or forty, that the place was clean and if they would take care of it they could have it. In about two months the weather will be wide open and the soldiers will be out in tents. No specified time of their occupancy has been decided upon; they can be sent out at any time.

In reply to question as to who gave permission for the soldiers to occupy quarters at the hospital, the superintendent stated that he did. Upon being asked what authority he had to give such permission, the superintendent stated, "I am Superintendent of the Island." He further stated that Major Keene of the Medical Department had made arrangements for the men in hand and that he planned to call upon the chairman of the Board with Major Keene and take the matter up with him, but had been prevented from doing so by being called out of town.

The superintendent was requested to secure from Major Keene a written request for accommodation for his men at the Long Island Hospital, addressed to the chairman of the Board, and was instructed that privileges of such a nature were not to be granted to anyone without the consent of the Board of Trustees or its chairman.

*Meeting of January 30, 1918.*

The question of the housing of soldiers in the administration building of the institution without the knowledge of the Board of Trustees was discussed.

No word had been received from the superintendent, or Major Keene, as requested by the Board at the meeting of January 25. Having heard nothing, the chairman, this afternoon, finally called the superintendent on the telephone as to the reasons for not complying with the request and was simply informed that the Major is in Washington.

A motion was made (by Miss Dierkes) "That the superintendent be suspended for one month, with loss of pay, for repeated insubordination, disrespect, disregard of requests and letters of the Board."

This motion was seconded by Mr. Donnaruma, but no vote was taken.

*Meeting of March 8, 1918.*

Mr. Donnaruma asked that action be taken to protect the girls on Long Island, the pupil nurses, from insults from the soldiers.

*Meeting of April 12, 1918.*

Mr. Donnaruma further reported that he had called the attention of the Mayor to conditions at Long Island and had asked that the post office there be removed, as it took practically the entire time of an institution officer who is being paid \$1,500 a year by the city for other work. The removal of the

post office met with the Mayor's approval, as did also the general cleaning up of the island and removal of such employees as are not giving satisfactory service.

*Voted.* That the superintendent be ordered to at once remove from the Long Island Hospital the post office established there by him in 1913.

Mr. Masterson called attention to various letters addressed to the superintendent which had not been answered. The attitude of the superintendent toward the trustees, his inattention to their wishes and utter disregard of many of their instructions were discussed. It was decided to call the superintendent before the Board and tell him plainly that the trustees are not satisfied and that present conditions will not be allowed to continue.

A statement of Miss Mary A. Morris, Acting Superintendent of Nurses, that at a meeting of the Alumnæ of the Long Island Hospital Training School the contemplated action by the Massachusetts State Nursing Association to blacklist the Long Island Hospital Training School on account of the low standards of the school was discussed.

*Meeting of May 10, 1918.*

In reply to inquiry, it was stated that the post office at Long Island has not yet been abolished. Action was delayed until the next meeting of the Board.

It will be seen from the records of the meeting of April 12, 1918, that, although the superintendent had been ordered to remove the post office from the Long Island Hospital, and this removal purported to have the Mayor's approval, nothing had been done by the superintendent for such removal up to the meeting of May 10, 1918. The Finance Commission has much other evidence as to the constant conflicts between the trustees and the superintendent, such conflicts having been very detrimental to the institution.

Replies received from various cities of the country show that charity management is vested either under a single Board or under the jurisdiction of a single commissioner. For example:

*Baltimore, Md.*—This city has a department of city

charities, consisting of nine members, serving without compensation, three of whom are appointed every two years by the mayor. All outdoor relief, that is, relief furnished to persons living in their own homes, is attended to by the various charitable societies and associations in the city. The city spends nothing for such relief. The board of supervisors of city charities is responsible for all indoor relief, consisting of the care of the city's idle, the deserted and neglected children, the sick in hospitals, the transportation of poor to their homes, temporary care of homeless men and women and dependents in the almshouse at Bay View. The support of these agencies is maintained by the city.

*Toledo, Ohio.*—This city has a commissioner of charities and correctionals, who has charge and supervision of all charitable and correctional institutions and of the distribution of all charitable relief furnished by the city.

*Hartford, Conn.*—This city has a board of charity commissioners, six in number. This Board has charge of all indoor and outdoor poor relief as well as the care and custody of dependent and neglected children.

*Portland, Me.*—In this city the care of the poor is administered by a Board of Overseers of the Poor, consisting of nine members. The term is for three years and they serve without compensation. The executive officer of the Board of Overseers is the secretary and treasurer, and the entire care and control of the relief of all classes of the poor is under this department, with the exception of dependent children, who are under the care of a county agent appointed by the Governor.

*Chicago, Ill.*—In the city of Chicago both the indoor and outdoor poor relief are administered by one department.

*New York City.*—In New York City the dispensing of poor relief is under the charge of a paid commissioner of public charities and such commissioner has charge of all hospitals, asylums, almshouses and other institutions devoted to the care of the feeble-minded, sick, infirm and

destitute. In addition he has control of any aid given for outside relief, as well as the placing out of dependent and destitute children. No outdoor relief, that is, to persons in their homes, except to the blind, is permitted by the charter of New York.

*Albany, N. Y.*—In this city poor relief is under the charge of a single commissioner of charities, who has charge of the hospitals of the city where the poor are treated and cared for, and also of furnishing temporary relief to indigents. Outdoor relief is only granted in the form of supplying coal and provisions, medical attendance and nursing to the poor in their homes. A special county board of child welfare for Albany, however, is also established which has jurisdiction over the placing out of dependent and neglected children and of supporting and aiding widows with minor children.

The commission in its inquiry of other cities has not discovered a single city in which the charity departments are so subdivided as in Boston.

Besides these examples of other cities where concentration for poor relief rests under a single administrative factor, the commission consulted with the various charity organizations in Boston, such as the Associated Charities, Federated Jewish Charities of Boston, Catholic Charitable Bureau, Boston Aid Society, etc. None of these agencies reported against a consolidation of the three departments.

Thus the secretary of the State Board of Charity, in answer to a request for his opinion on the grouping of the departments together, states that he is "strongly of the opinion that such a consolidation is in line with the best development," and "considering the oneness of the problem of poor relief, I believe the authority and the obligation to initiate and execute a consistent plan of treatment for each case should rest in a single body. To divide up such authority and such obligation among several boards fosters rivalry and often shirking, but more than all else tends to blur that perspective of the

social welfare of the community which is essential to competent service in the relief of distress. A development of departments of social welfare in many American cities within the past decade has been a continuing demonstration of the need and the consequent tendency of preserving this perspective by giving a single body the duty of supervising and directing the several processes that must be gone through with to guarantee that welfare."

The director of the Catholic Charitable Bureau writes to the chairman of the commission:

For the past eight years as Director of the Catholic Charitable Bureau, I have had considerable to do with all three departments above mentioned and have experienced nothing but the heartiest and most satisfactory coöperation. Lacking any reason for complaint it had not occurred to me that the service of the Infirmary or Registration Departments would be more efficiently rendered if these departments were annexed to the Department of the Overseers of the Poor. The work of all three departments is very closely related and it would be of some value in determining this matter to know what were the real reasons that brought about their separation in the first instance. It has always been advanced in favor of separate boards in control of public institutions that they are more apt to be sympathetic and are more easily approached from one angle or other than a single commission. However, this would still be true were the transfer made, because the Overseers of the Poor Board is quite representative and quite closely in touch with the general needs of the dependent element among our people.

The president of the Boston Provident Association states:

The arguments in favor outweigh those against the consolidation of the three departments referred to. At the same time, it is clear that with such enlargement of its responsibilities, the Board of Overseers of the Poor would need to be kept as strong as possible.

The general secretary of the Boston Children's Aid Society states:

My own feeling for a long time has been that the official charitable activities of Boston were entirely too scattered. A city as large as Boston can well focus its official charitable work in a properly organized department of public charities such as exists in other large cities. There are difficulties as you indicate which would prevent at this time such a reorganization. The special reorganization suggested in your letter is certainly well supported by the experiences of other cities and is a step in the right direction. The Overseers of the Poor are logically the agents to whom the work of the Infirmary and Institutions Registration Departments should properly be transferred. In connection with the possibility of added duties being transferred to the Board of Overseers, I would also like to call your attention to the work of the Trustees for Children. Among the thoughtful social workers in Boston and the state, there has been for a long time a feeling that the work of the trustees should come under the direction of the Overseers of the Poor. I therefore, strongly urge that the Finance Commission recommend the transfer of the authority noted above.

The executive director of the Federated Jewish Charities of Boston writes:

The experience of the United Hebrew Benevolent Association (our constituent society dealing with poor relief problems) indicates that the transfer of the Boston Infirmary and Institutions Registration Departments to the Overseers of the Poor would be desirable. I am not competent to speak of the financial economy such a transfer would involve, but from the point of view of more effective administration of public relief, there is little doubt, in my opinion, that the effect would redound to the benefit of those requiring relief.

The commission has not made an estimate in detail of financial saving to the city from the consolidation, as it considers that the larger question of efficient administration of poor relief outweighs any financial retrenchment. The saving, however, in future clerk hire, in

investigators and in overhead expenses will be very large and the consolidation will allow the Overseers of the Poor Department to use to its fullest extent the services of the official staffs of the Infirmary and Institutions Registration Departments. The consolidation will have the immediate effect of doing away with any increase in the working force of the office staff of either of the departments. Such saving will, however, depend largely on the subsequent administration of the consolidated departments.

A question may arise in the minds of the Mayor and City Councilmen whether the Infirmary Department and the Institutions Registration Department can be abolished without legislative sanction.

The commission has consulted the Law Department and has received an opinion from Mr. Adams, the assistant corporation counsel, to the effect that the charter amendments of 1909, ch. 486, sec. 5, do not preclude the transfer by ordinance of the Infirmary and Institutions Registration Departments to the Overseers of the Poor. Sec. 5 does prohibit taking away any of the powers and duties of the Children's Institutions Department.

The Finance Commission believes that, inasmuch as the Children's Institutions Department has a penal division, legislation should not be sought at this time for merging this department with the Overseers of the Poor. The commission has already reported on the Suffolk School for Boys and has not changed its opinion expressed in that report. (See Finance Commission Reports, Vol. VII., p. 41.)

The commission has concluded that the Mayor and City Council should consider at an early date the question of transferring to the Overseeing of the Poor Department the indoor relief now administered by the Infirmary and Institutions Registration Departments, and a reorganization of the Overseeing of the Poor Department so as to establish within that department, under



the twelve overseers, three divisions; (1) Outdoor Relief Division; (2) Indoor Relief Division; and (3) Investigating Division.

If this plan is adopted the Finance Commission believes that it will concentrate responsibility, reduce friction and overlapping work of the departments, and promote efficiency.

The Finance Commission recommends that the Mayor transmit to the City Council an ordinance abolishing the Infirmary and Institutions Registration Departments and transferring their powers and duties to the Overseers of the Poor.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*CERTAIN CONTRACTS FOR PAVING WITH THE  
PARK AND RECREATION DEPARTMENT.

BOSTON, June 19, 1918.

*To the Honorable the Mayor and City Council:*

GENTLEMEN,—The Finance Commission transmits for your consideration the inclosed report of its consulting engineer, relative to certain contracts, namely, the paving of the roadway on Commonwealth avenue, between Massachusetts avenue and Charlesgate West, the paving of the Fenway, between Hemenway street and Commonwealth avenue, and the proposed extension of the latter contract to cover the paving of Charlesgate East and Charlesgate West.

The contracts in question were made under former Mayor Curley, except the proposed extension of the contract for paving Charlesgate East and Charlesgate West.

The commission calls your attention to the following facts with regard to the above named contracts. In the contract for paving Commonwealth avenue, between Massachusetts avenue and Charlesgate West there was a change made after the contract was executed, which substituted gravel for cracked stone. Apart from the fact that the change was unfair to the contractors who were competitors in the original bidding for the contract, the reduction in price was not sufficient. The saving to the contractor by the substitution of material actually used seems to have been greater than was represented by the reduction in price, and the city seems to have obtained a pavement inferior to that originally intended in the contract.

In the contract for paving the Fenway between Hem-enway street and Commonwealth avenue, the Park Commission allowed the specifications of one of the contractors to be changed without notifying the other bidders. It awarded the contract to the second lowest bidder, who was the party benefited by the change in the specifications.

In the proposed extension of the second contract, for paving Charlesgate East and Charlesgate West, the work was done at a cost of \$3,398.16. The Park Commission did not obtain permission from the Mayor for such extension of the contract, and no appropriation for the work in question was in existence. It was not until June 10, 1918, some time after the work on Charlesgate East and Charlesgate West was completed, that the City Council authorized the Park Commissioners to charge the expenses of this paving work to the appropriation for Park Roadway Improvements.

The Park Commission's action in connection with the paving of these streets was clearly in violation of the following sections of the city charter, viz., sec. 6, ch. 266, of the Acts of 1885, which provides that no expenditure shall be made nor liability incurred for any purpose beyond the appropriation duly made therefor; and sec. 30, ch. 486, of the Acts of 1909, which requires that bids for contracts over \$1,000 shall be advertised in the *City Record*, unless the Mayor gives permission to award a contract without advertising, after having received from the department a signed statement which shall be published in the *City Record*, giving in detail the reasons for not inviting bids by advertisement.

In connection with this work the Finance Commission calls your attention to other reports on the work of the Park and Recreation Department, which may be found in the Finance Commission's Reports, Vol. XII., pp. 128 and 130; and also reports of the Commission dated respectively September 10, 1917, and May 8 and 17, 1918.\*

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\* The reports of May 8 and 17, 1918, were made to the Mayor only.

The Finance Commission does not recommend that payment for the work be withheld, if such payment can be legally made under the conditions as reported by its consulting engineer. The commission does recommend, however, that some drastic action be taken to prevent the officials of the Park and Recreation Department from violating the laws which are designed to protect the interests of the city. If such action is not taken it will be impossible to have reputable contractors submit bids for the work of the Park and Recreation Department.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
Chairman.

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BOSTON, June 13, 1918.

*To the Finance Commission:*

GENTLEMEN,— I respectfully report as follows regarding conditions connected with the contract for widening and paving Commonwealth avenue, between Massachusetts avenue and Charlesgate West, and also with the contract for pavement on the Fens, between Commonwealth avenue and Hemenway street, which it is now proposed to extend to include the paving of Charlesgate East and Charlesgate West, between Commonwealth avenue and Beacon street, permission to use money from the existing appropriation for Park Roadway Improvements for this purpose having been given by the City Council at its meeting on June 10. These two matters have no special connection with each other, except as regards the matter of this report.

The contract for the improvement of Commonwealth avenue, when advertised, called for bids on several varieties of bituminous pavements, including sheet asphalt, bituminous concrete, and bitulithic. The lowest bid was for the use of sheet asphalt, and the Finance Commission, in a report to the Mayor and City Council, dated September 10, 1917, recommended that the bid

for sheet asphalt be accepted, as a saving of \$1,710 would be made thereby and a pavement at least equal in quality to the other forms proposed would be obtained. Nevertheless, the contract was awarded for bitulithic and a subcontract appears to have been made with Warren Brothers Company for laying this pavement.

Having in mind the manipulation of the figures for gutter paving in a previous contract for paving Commonwealth avenue, between Arlington street and Massachusetts avenue, the contract was examined to determine the presence of provisions that might be similarly manipulated. No such were found, but by a letter dated November 21, 1917, signed by C. E. Putnam, engineer, and approved by John H. Dillon, chairman of the Park and Recreation Department, and by the then Mayor, James M. Curley, the contractor was permitted to use gravel instead of crushed stone in the bitulithic pavement, and in consideration of this change the price was reduced 7 cents per square yard from the original contract price, a total reduction in favor of the city of approximately \$598.50. The order provides that the change shall not affect the five-year guaranty on the pavement. The price of 7 cents per square yard appears to be approximately the difference in price between the cracked stone ordinarily used in bitulithic pavement and the gravel which was authorized.

No consideration appears to have been given to the fact that a greater sum than 7 cents per square yard was saved the contractor by the change, or that an inferior quality of pavement was obtained by the city. The engineer of the Park Commission states that the change was made because Warren Brothers Company was unable to obtain crushed stone, and because Warren Brothers Company informed him that it had used gravel for the construction of its pavements in the West with good results.

The contract for pavement of the Fens between Commonwealth avenue and Hemenway street was duly advertised and bids were opened on Friday, November

16, 1917. The specifications of the contract also allowed the bidders the option of submitting proposals for sheet asphalt, bituminous concrete, or bitulithic. Three bids were received, the lowest being that of the Rowe Contracting Company, which proposed to use sheet asphalt at a total cost of \$16,712.50.

Warren Brothers Company, which proposed to use bitulithic at a total cost of \$17,207, was the second bidder. Notwithstanding the fact that the Rowe Contracting Company, a reliable company, was \$494.50 lower than the next bidder, the contract was awarded to Warren Brothers Company, and a contract was executed on December 28, 1917, too late in the season to do the work.

The work was completed during May of the present year. It also appears that the work of paving Charlesgate East and Charlesgate West was done at about the same time, although no specific appropriation was in existence and no formal order appears to have been given until June 11, 1918.

Examination of the contract of the Warren Brothers Company shows that the specifications of the original contract have been changed from the form given other bidders by inserting after the words "crushed stone" on pages 21, 22 and 23 of the specifications for bitulithic, the words "or gravel." It appears that gravel was actually used on the work. No change was made in the specifications to allow gravel to be used in either the sheet asphalt binder, or in bituminous concrete. Whether the changes were made before the bids were opened, or after, or after the contract was executed, it is now impossible to determine with certainty. Mr. Putnam thinks they were made by Warren Brothers before the bids were opened, but is not sure. Mr. Putnam also thinks that the additional words were inserted by Warren Brothers Company under authority of a provision contained in the proposal printed in the contract form. The provision in essential part is as follows: The contractor shall leave at the office of the

commissioners "a contract and bond for the work, properly executed in the form annexed, with such changes therein as prior to the day named below for leaving the proposal shall have been made in the copy of the form kept in said office." It is clear that the provision was inserted so that the commissioners could without dispute rectify mistakes or make changes in the contract form at any time previous to the date of opening the bids, and it follows that all prospective bidders would be notified of such changes.

The provision cannot be reasonably interpreted as allowing a single contractor to change the contract form to suit his individual purpose and thereby to destroy the principle of competitive bidding. Any such changes made by the contractor should have caused the rejection of the bid as being informal.

An examination of the official bids on file at the Auditor's office shows that the change was made in the bid of the Warren Brothers Company, but was not made in the forms in which the Rowe Contracting Company and the Bermudez Company submitted their bids.

The reduction in the cost of gravel from the cost of crushed stone used in bitulithic for the number of square yards of the contract, appears to be in the neighborhood of \$750. If Warren Brothers Company, before submitting its bid, was aware that gravel would be allowed, it is clear that it was given an advantage of approximately \$750 in the competition over the other bidders, a sum sufficient to have turned the bid in its favor in any ordinary competition.

If the change was made after the bid was submitted, or after the contract was signed, it indicates illegal action by some official of the Park Commission. In this connection the fact is emphasized that the paving of Charlesgate East and Charlesgate West was done in violation of the city charter, as there was no existing appropriation for the work, neither was any formal order given previous to doing the work. The cost of the additional work appears to have been \$3,393.16, an amount that required the approval of the Park and Recreation Com-

mission and the permission of the Mayor to dispense with advertising and to award the contract without public competition.

The "mineral aggregate" of bitulithic, that is, the stone component of the mixture as distinct from the asphalt, as constructed in this section of the country has invariably been crushed stone, and all of the advertising matter issued by Warren Brothers Company shows its pavement as being composed of crushed stone, in some cases it being definitely stated that bitulithic pavement is composed of "selected crushed stone."

The property which, it is claimed, gives bitulithic pavement its greatest merit is "inherent stability." This property is featured in all advertising matter and has been prominently featured in the various cases in litigation, on account of the infringement of Warren Brothers Company's patents.

I can find no exact definition of "inherent stability," and just what this property is has puzzled many persons. The best definition appears to have been obtained by Mr. Justice Clark, formerly of the United States District Court of the Northern District of Ohio and now of the United States Supreme Court. Judge Clark, in an opinion filed June 26, 1916, in the case of *Warren Brothers Company v. W. S. Page and T. S. Page*, states that "the expression is, as it seems to this court, extremely vague," and he secured from two of the expert witnesses of Warren Brothers Company the following definitions. One witness defined it "that with the exclusion of bitumen, inherent stability is the stability of the aggregate *per se*." Another witness testified that Warren proposed "to obtain inherent stability by the use of stones of such size and in such a way, nested and associated together so as, without any bitumen at all, they will mutually support each other."

It is apparent that this property cannot be obtained by the use of gravel. Crushed stone, on account of its angular formation and rough and clean surfaces, undoubtedly does make a more stable aggregate than the round stones of gravel. The particles are not so



free to move among themselves under traffic, and the rough surface gives better adherence for the bitumen of the binder than do the smooth curved surfaces of gravel.

Moreover, the particles of gravel coming from different sources are composed of different minerals of different degrees of hardness and texture. It is therefore to be expected that under the usual conditions of care in laying that pavement composed of gravel will be inferior to other forms of bituminous concrete, in which crushed stone is used, or to the standard asphalt pavement.

It may be possible that the pavement being laid will last for five years, and perhaps for a longer period, but under the conditions of traffic on Commonwealth avenue a pavement should last much more than five years. It is significant that the Park Commissioners have been using bitulithic pavement for the portion of Commonwealth avenue which carries only pleasure traffic, while for the portion between Beacon street and Chestnut Hill avenue, which carries both pleasure and the heavier commercial traffic, sheet asphalt was selected.

The fact that many contractors were doing work involving the use of crushed stone at the time the changes herein outlined were made is proof that crushed stone could have been secured, although possibly at a price that would greatly reduce the profits of the contractor. The proposition to do large amounts of paving on a concrete base during the present summer is evidence that the city authorities are convinced that crushed stone can at present be obtained. If as a fact crushed stone could not have been obtained, it would have been advisable to have changed the form of pavement by substituting sheet asphalt, rather than to allow an inferior pavement composed of gravel.

The work under the contracts discussed appears to have been done, as is the custom with Warren Brothers Company, in the best manner possible considering the materials used.

Respectfully submitted,

GUY C. EMERSON,  
*Consulting Engineer.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
OVERTIME IN CITY DEPARTMENTS.

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BOSTON, August 10, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission on four occasions has called to the attention of the Executive Department of the city the need for keeping down the expenditures under the heading "Overtime." The first three of these reports were issued during the administration of former Mayor Fitzgerald, and the last one was sent to your immediate predecessor, former Mayor Curley.

Following these reports there was a sharp decrease in the amounts allowed by the various departments for their employees for overtime, but when the pressure from the Executive Department was lifted the opportunity was again seized for granting to the city employees large amounts of overtime.

In the year 1911-12, about the time that the Finance Commission issued its first report, the total amount paid by the city in that year for overtime amounted to \$72,852.40, the highest it had been in the history of the city. This high rate of expenditure was maintained by the city in the next year of Mr. Fitzgerald's administration, but upon the strong protest of the Finance Commission, on January 27, 1913, that the City of Boston was violating the provisions of law by allowing such large amounts of overtime to the employees, the total fell to \$48,477.08 for the year 1913-14.

On the advent of Mayor Curley to the mayoralty he issued an executive order to all city departments directing them to cease the practice of granting overtime to their employees and to arrange their schedule of work so that not more than six days a week would be required

for the employees of the various city departments. In the event of necessary Sunday work he advised the departments to make provisions so that this employment might be effective without additional compensation from the city, as, for example, by arranging to give the men time off as compensation. Particularly was this true of the Park and Recreation Department, which employs a large force of laboring men and which has not since that time allowed any overtime payments to any employee in its department.

Gradually, during the past four years and more rapidly of late, the Mayor's order has been disregarded and the old practice has been creeping back into the city departments.

The Finance Commission calls Your Honor's attention to the need for your consideration of this overtime matter, as payments for overtime during the first six months of Your Honor's administration, up to the week ending July 27, have amounted to \$32,252.25, or at the rate of approximately \$65,000 a year. Two tables are appended to this report for Your Honor's consideration; the first shows the overtime payments in the city departments for the first six months of the years 1914-18 inclusive, and the second table shows the amount of overtime payments in city departments for the years 1910 to 1917-18 inclusive.

It is to be noted in connection with this matter that in accordance with an opinion rendered by the Law Department on January 24, 1913, sec. 42, ch. 514, Acts of 1909, and ch. 494, Acts of 1911, forbid a city official either to request or to permit a city employee to work more than eight hours in any one calendar day except in cases of extraordinary emergency, such as danger to property, life, public safety or public health. The announcements in *City Record* of overtime allowances indicate that the provisions of these laws are being violated by city departments.

The Finance Commission recommends that Your Honor direct the heads of departments to arrange their

schedules of work so that there will be no need of payments for work over eight hours each calendar day, except where there is an extraordinary emergency within the meaning of sec. 42, ch. 514, Acts of 1909, and ch. 494, Acts of 1911.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

OVERTIME PAYMENTS IN CITY DEPARTMENTS AS REPORTED IN THE  
"CITY RECORD."

DEPARTMENTS.	1914 to August 1.	1915 to July 31.	1916 to July 29.	1917 to July 28.	1918 to July 27.
Cemetery.....	\$206 26	.....	.....	.....	\$327 00
Children's Institutions...	30 00	.....	.....	\$23 33	
Collecting.....	4,530 28	\$150 53			
Election.....	64 68	21 62	\$6 58	13 16	
Fire.....	5 87	.....	.....	.....	43 51
Hospital.....	273 07	81 68	353 71	146 99	847 05
Infirmary.....	.....	6 58	.....	.....	338 35
Park and Recreation.....	1,425 47				
Penal Institutions.....	99 71	272 44	49 70	202 34	572 82
Printing.....	349 63	436 71	208 74	219 56	588 95
Public Buildings.....	166 40	42 61	10 13	22 50	24 47
Public Works.....	25,019 34	16,893 45	33,557 85	22,221 68	29,510 10
Street Laying-Out.....	.....	175 00			
Totals.....	\$32,170 71	\$18,080 62	\$34,186 71	\$22,849 56	\$32,252 25

## OVERTIME PAYMENTS AS REPORTED IN THE "CITY RECORD."

DEPARTMENTS.	1910-11.*	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
Assessing.....	\$133 58	\$124 08	\$123 75	\$419 00	.....	.....	.....	.....
Bath.....	3,849 06	1,257 89	1,236 66	66 83	.....	.....	.....	.....
Cemetery.....	28 65	342 61	336 97	224 88	\$206 26	.....	.....	.....
Children's Institutions.....	93 97	23 00	76 33	88 00	30 00	.....	.....	.....
Collecting.....	3,341 65	185 50	7,799 09	247 88	4,530 28	\$344 53	\$27 56	\$23 33
Election.....	3,478 52	3,639 07	4,419 86	4,262 13	1,245 64	100 58	245 00	* 117 00
Finance.....	58 98	.....	.....	.....	.....	.....	32 98	36 68
Fire.....	2,427 08	.....	.....	.....	5 87	* 2,868 00	* 2,669 31	* 4,095 57
Health.....	247 63	166 50	182 50	.....	.....	.....	.....	.....
Hospital.....	264 52	379 21	484 40	658 93	679 58	401 93	715 63	546 43
Literary.....	24 42	49 01	.....	54 16	.....	6 58	72 48	52 28
Licensing Board.....	71 16	.....	.....	.....	.....	.....	.....	.....
Market.....	357 55	478 19	111 18	.....	.....	.....	.....	.....
Mayor.....	80 05	40 00	59 82	164 66	.....	.....	.....	.....
Misc.....	400 00	1,325 00	1,439 25	.....	.....	.....	.....	.....
Muse.....	8 00	.....	.....	.....	.....	.....	.....	.....
Park.....	11,077 02	9,265 68	7,057 62	1,135 29	.....	.....	.....	.....
Park and Recreation.....	.....	.....	.....	.....	1,425 47	.....	.....	.....
Park.....	.....	.....	.....	842 21	.....	.....	.....	.....
Park.....	.....	.....	.....	9,711 54	.....	.....	.....	.....
Public Grounds.....	.....	132 27	39 00	172 16	328 96	524 56	88 22	290 53
Public Institutions.....	.....	282 68	979 05	551 51	573 60	603 19	628 44	437 17
Printing.....	1,355 71	1,033 77	1,421 29	1,401 25	217 48	63 36	36 36	45 88
Public Buildings.....	373 26	2,090 95	2,887 03	413 93	.....	.....	.....	.....
Public Grounds.....	344 37	52,056 99	43,022 74	27,894 05	38,318 07	26,156 26	† 51,451 18	45,928 12
Public Works.....	38,634 50	.....	.....	.....	.....	.....	.....	.....
Registry.....	102 00	.....	.....	.....	.....	.....	.....	.....
School Committee.....	160 00	.....	.....	.....	.....	.....	.....	.....
Schoolhouse.....	300 11	.....	144 31	68 92	* 542 73	175 00	* 1,862 50	* 1,200 46
Street Laying-Out.....	.....	.....	200 00	.....	.....	.....	.....	.....
Totals.....	\$67,271 79	\$72,852 40	\$72,019 95	\$48,477 08	\$48,103 94	\$31,243 99	\$57,829 06	\$52,773 65

\* Department figures.

† \$36 to be charged to Edison Electric Illuminating Company.

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE PAVING OF STATE STREET.

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BOSTON, August 10, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— On August 1, 1918, the Public Works Department opened bids for repaving that portion of State street which lies between Commercial street and Atlantic avenue. On August 1, the Finance Commission addressed a letter to the Commissioner of Public Works asking for his personal opinion regarding the necessity of repaving this street at an expense of \$34,666.60, a cost which would be approximately \$12,000 more than under normal conditions. The commission received, on August 7, 1918, an answer from the Commissioner of Public Works, a copy of which is herewith appended. The commissioner states that there is no question in his mind regarding the necessity of repaving this street, although he submits no urgent reasons except the possibility of having mud and water splashed on the windows of abutting property owners. A small amount of repairs, raising the pavements that have settled in spots, would prevent this action nearly as completely as would the repaving proposed.

The commissioner makes a comparison with a similar job let in July, 1917, and finds that the excess cost above prices then existing is \$10,754.65. It can hardly be claimed that the conditions for contract work in July, 1917, were normal.

The commissioner also calls attention to the fact that this street was one of those selected for repaving by a committee appointed by Your Honor from various commercial organizations in the city. The Finance Commission notes the following statement in the report of this committee and particularly approves it:

The committee realizes the importance of conserving man power, money and materials during the current demands for war purposes and concur in the opinion the Mayor has expressed that there should be no appropriation from this fund except for important traffic routes.

The Finance Commission does not believe that the repaving of State street, considering its present condition, can be considered a matter of urgent necessity.

Significant of the unimportance as a traffic thoroughfare of the part of State street in question is the fact that the Street Commissioners have officially set aside this portion of the street as a place where teams may exchange commodities without violation of police regulations.

The Commissioner of Public Works states that the entire subject has been threshed out in the Legislature. If the commissioner means to imply that the individual matter of State street was given attention by the Legislature this is clearly not the case. The street was not selected for repaving until after the passage of the enabling act.

The Finance Commission believes that heads of city departments should be required to practise conservation of the city's resources in the present great emergency. It also believes that the repaving of State street at a cost of approximately \$35,000 would place the street in a condition not greatly better for any practical purposes than is the present condition, if small repairs were made. At the present time, the most important matter is conservation of resources for war purposes.

The Finance Commission recommends that no contract be made under the present conditions for the repaving of the portion of State street in question, but that the money available be devoted to more necessary purposes, or saved.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

[COPY]

CITY OF BOSTON,  
PUBLIC WORKS DEPARTMENT, August 7, 1918.

HON. JOHN R. MURPHY, *Chairman, Boston Finance Commission*, Tremont Building, Boston:

DEAR SIR,— Replying to yours of August 1, in reference to the bids for paving that portion of State street between Broad and India streets, and between Commercial street and Atlantic avenue, beg to advise that there is no question in my mind regarding the necessity for paving this street, as the street has a very uneven surface, and an investigation after a rain storm will show mud and water splashed on the windows of the abutting property almost the entire length of the street. All the underground work having been completed, I feel that the work should proceed at once.

Regarding the cost of this work, I find that the difference between this price and that of the lowest bidder on a comparable job in July, 1917, is \$10,754.65. When the increased cost of labor and particularly those materials which go into a job of this kind above the prices of a year ago are considered, I feel that this is a reasonable bid. Personally, I expect little, if any, reduction in labor or materials for many years to come—in fact, what might have once been termed normal prices undoubtedly can never be so considered again.

This is one of the streets recommended by the committee appointed by His Honor the Mayor, consisting of Mr. Howard Rogers of Stone and Webster Company, representing the Mayor; Mr. James J. Storrow, representing the City Council; Mr. F. R. Bangs, representing the Boston Real Estate Exchange; Mr. Edward F. McGrady, representing the Boston Central Labor Union, and Mr. Frederic H. Fay, representing the Boston Chamber of Commerce, after an examination of the worst streets in the city by this committee on the ground. Their report was accepted by the City Council and the appropriation made with the understanding that these particular streets be repaved this year.



In view of the fact that this entire subject had been threshed out in the Legislature, which authorized an increase in the tax rate for this specific purpose, and that the matter was again fully considered by the committee appointed by the Mayor and considered also by the City Council, and, further, in view of the fact that the price is perhaps as reasonable as will be again for some time, I see no reason why the work should not proceed, and unless you have some objection I would like to have the contractor commence this work the first of next week, as he will have a crew available at that time.

Will you please advise me in this matter as early as possible?

Very truly yours,

T. F. SULLIVAN,  
*Commissioner of Public Works.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE PROPOSED PURCHASE WITHOUT ADVERTISING OF FIVE BUICK ROADSTERS BY THE FIRE COMMISSIONER.

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BOSTON, August 17, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission received your letter in reference to the request of Fire Commissioner Grady to purchase without advertising five Buick roadsters, and asking whether these cars could be secured at a better price or would it be better to use a different make of car. The commission reports as follows:

David L. Gallup, M. E., of Worcester, Mass., on June 19, 1912, reported to Fire Commissioner Cole that he had tested the roadsters of the Velie Company, the Jeffrey Company, the Carter Company and the White Company, and that in his opinion the motor of the Velie Company was the best of the four for Fire Department purposes. Mr. Gallup must have subsequently examined the roadster of the Buick Company because on November 18, 1913, Fire Commissioner Cole asked Mayor Fitzgerald to approve the purchase of 15 Buick cars, without public competition, for \$18,742, less 5 per cent. discount. Commissioner Cole gave as one of the reasons for his request that his advisory engineer had recommended the purchase of the Buick cars.

On inquiry the commission finds that the advisory engineer making the recommendation was Mr. Gallup, who, in June, 1912, reported in favor of the Velie roadster. Fire Commissioner Grady, at the request of the commission, has made search of the files of his department and has been unable to locate the report of the advisory

engineer (Mr. Gallup), which was the basis upon which the recommendation of the purchase of 15 Buick cars was made on November 18, 1913, by Commissioner Cole.

The Finance Commission has conferred with Mr. J. H. Johnson, of the Buick-Boston Company, and he states that the 5 per cent. discount made on account of the purchase of 1913 caused so much trouble to his company with its other customers that it had not made any discounts on its sales to the City of Boston since; that the price asked for the five Buick roadsters in question is only \$20 more than that received for a sale made to the City of Boston in January, 1918, and that the condition of the market at present is such that it would be impossible to make any concession in price other than that quoted.

Mr. Charles E. Stewart, Supervisor of Motor Apparatus of the Boston Fire Department, stated that the two Buick roadsters, for which an allowance of \$200 apiece is made in the proposed purchase of the five Buick roadsters, are in such condition that \$200 for each roadster is more than a fair allowance. He also stated that while he was not prepared to say there were not other roadsters in the market as good as the Buick, yet in view of the fact that the department was in possession of the various parts of that make of automobile and the men in the department were familiar with the repairing of them, he favored the purchase of the five Buick roadsters at this time.

Fire Commissioner Grady states he advertised in the *City Record* on July 27 and August 3 for bids for five automobiles and did not receive a bid.

The Finance Commission believes from all the above facts and the further fact that the United States Government proposes to curtail the production of automobiles used for pleasure, and the general conditions surrounding the production and sale of automobiles, that it would

be doubtful whether any makers of automobiles would bid if the city were to advertise again. It further believes that at this time it would be advisable to grant the request of Fire Commissioner Grady for the purchase of five Buick roadsters under the conditions mentioned in his letter of August 8, 1918.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE SOLDIERS' RELIEF DEPARTMENT.

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BOSTON, August 19, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— In December, 1908, the original Finance Commission made a partial investigation of the Soldiers' Relief Department. No report of this investigation was published as the commission's term of office expired almost immediately. The criticisms and recommendations then made resulted, however, in a restoration of the system of visiting applicants and in cutting down the expenses of the department \$11,362.21 for the year 1909-10.

Shortly after the present commission was created another investigation was undertaken and on February 26, 1910, a report was published. In this report the commission felt constrained to use the following language in describing the department:

In the judgment of the commission this department has been one of the most grossly mismanaged departments examined by either this or the former Finance Commission. The simplest forms of preliminary investigation have been neglected. After relief has been granted, visits to applicants have been rare and unintelligent. The records are in confusion. The force has been inefficient. The annual reports have been misleading. The results have been violation of the law, great waste of public money and demoralization among many recipients of the relief.

On the one hand, it must be true that many of the recipients are excellent people, in real need, to whom the community owes much. Such persons are entitled to watchful and enlightened care. On the other hand, the investigations of this commission have shown a widespread nurturing of deceitfulness, imposition,

irresponsibility, idleness, drunkenness. The worst effect has been upon the younger generation, for which the relief was not intended.

The collapse of the system of visiting was described thus:

Though the commissioner states that it is a rule of the office that applicants be visited before relief is granted he could offer no convincing evidence that this rule was generally put into effect until after the investigation in December, 1908, by the subcommittee of the former Finance Commission. Before that time applicants' statements about themselves were taken as final. As a result the department has been seriously misinformed.

After these two investigations improvement was shown for a brief period in the cost of the department. The total cost to both the state and the city had been on the whole tending upward from 1902-03 to 1908-09, the total in the first year of this period having been \$239,077.23, and in the last \$247,659.70, the largest total occurring in 1907-08, when it was \$254,184.10. The tendency upward in the "net cost to the city" had been even more marked, having risen every year in this period from \$96,948.44 in 1902-03 to \$121,141.82 in 1907-08 and having fallen only to \$117,400.38 in 1908-09. This tendency upward was in spite of the fact that the Civil War was becoming ever more distant. In 1909-10 the criticisms and recommendations of the Finance Commission began to show results. In that year the total expenditures were \$236,297.49, and the "net cost to the city" was \$106,038.17. In the following year (1910-11) the total expenditures had declined to \$218,538.87, and the "net cost to the city" to \$95,140.56. In 1911-12 the total expenditures of the department continued to decline, reaching the comparatively low figure of \$207,334.78, but the "net cost to the city" had decreased to \$98,072.64. Since then the "net cost to the city" has risen steadily, having been \$103,217.39 in 1912-13;

\$106,221.86 in 1913-14; \$128,753.17 in 1914-15; \$129,-595.24 in 1915-16 and \$135,963.97 in 1916-17.

The Soldiers' Relief Commissioner in his annual reports lays the responsibility for much of this increase in cost to the demands on the department arising from the Spanish and Philippine Wars more than offsetting the decline in Civil War applicants. .

Coincident with the brief improvement in 1908-09, 1910-11 and 1911-12 was an increase in the number of visits on the part of the department's staff.

In 1907-08 the four women visitors made only eight visits.\* In his report dated March 1, 1910, immediately after the second investigation of his department, the commissioner praises the visiting then resumed, thus:

. . . More visits are made than ever before since the department was established. . . . The whole number of visits made was 2,556, . . . I feel justified in claiming that the splendid record of visits made the past year is due entirely to the time spent indoors during the previous year or more and that the visits and results will in future years, as they have in the year just passed, redound to the credit of the department and to the benefit of the city.

In his report dated March 1, 1911, he again refers in glowing terms to the department's "visitations," thus:

The good work in this direction is most praiseworthy, exceeding the splendid showing made the previous year. Visits to beneficiaries during the year number 2,787, and as a result of those visits 87 were dropped from the pay roll of the department and 12 reduced in amount of aid allowed.

The commissioner could hardly have expressed more emphatically his appreciation of the value of visiting and thus checking the statements of beneficiaries. With a heavy increase in work and in money paid, as a result of the present war, visiting has materially decreased.

As a result of the visits covered by the reports of 1910-17, inclusive, the commissioner states that 402 beneficiaries have been dropped from the pay rolls and eighty-

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\* Department records show another visit, but it is in dispute.

seven have had their pay reduced. By years the results are reported as follows, the comparatively large number who had pay reduced or stopped in the two years immediately after the investigations by the Finance Commission in 1908, 1909 and 1910 being noteworthy:

YEAR.	Dropped.	Reduced.
1909-10.....	107	14
1910-11.....	87	12
1911-12.....	35	8
1912-13.....	29	13
1913-14.....	26	9
1914-15.....	18	1
1915-16.....	53	15
1916-17.....	47	15
Totals.....	402	87

The saving to the city as a result of dropping 402 cases and reducing the pay to 87 through visiting must have been in the aggregate a large amount. The present failure of the department to make visits is clearly costly. All the more so because of the increased demands on the department.

The figures of the Spanish War cases aided in each of the years 1909-10 to 1913-14, inclusive, show that for these years such cases do not account for the increasing expenditures. The figures for each year in the period are as follows:

WAR WITH SPAIN CASES AIDED.

YEAR.	State Aid.	Military Aid.	Total.
1909-10.....	42	77	124
1910-11.....	29	69	98
1911-12.....	27	47	74
1912-13.....	26	36	62

Notwithstanding this decline and the fact that the Civil War was half a century in the past, during the last



three of these four years the "net cost to the city" rose from \$95,140.56 to \$103,217.39, showing an upward tendency. Until 1913 no soldiers' relief was given to Spanish War cases; only state and military aid was given to a small and decreasing number of such cases.

In 1913 the Legislature amended the law so that soldiers who served in the Spanish and Philippine Wars and their dependents were entitled to soldiers' relief as well as to state and military aid. Thereupon there was a substantial increase in those cases, as shown in the following table:

SPANISH AND PHILIPPINE WAR CASES.

YEAR.	Soldiers' Relief.	State Aid.	Military Aid.	Total.
1913-14.....	57	26	34	117
1914-15.....	210	32	26	268
1915-16.....	432	32	33	497
1916-17.....	423	27	37	487

During this period of the increased cost of this department to city and state, the United States pensions to Civil War soldiers had been increased. The commissioner admits that these increased pensions and the decrease through death of Civil War soldiers have tended to reduce the expenditure of his department (see reports of March 1, 1916, and March 1, 1917), but he claims in his report of February 1, 1915, that the advanced age of Civil War veterans and the high cost of living have necessitated increased allowances. In his report for March 1, 1917, he claimed that the increase in United States pensions to Civil War veterans and the growing number of deaths among them are more than counterbalanced by the large number of children in the families of the Spanish War veterans. The report for February 1, 1915, says, "Every case is thoroughly investigated" and similar statements are made in other reports.

In 1917 this department whose capacity had been deteriorating since the spur given it in 1908, 1909 and 1910 by the investigations of the Finance Commission, found itself face to face with expenditures, not of somewhat over \$200,000 a year, but of nearly \$1,000,000 as a result of the entrance of this country into the European War, with every prospect that the demands on the department would increase further by leaps and bounds. Under this pressure the visiting has broken down and investigation, however "thorough" it may have been in the past, is now inadequate.

The commission has examined the reports of twenty-two of the applicants for relief which were taken at random by one of the attachés of the Soldiers' Relief Department from the files and handed to a representative of the commission. These reports in many instances contain errors and as a whole show there is much room for improvement.

In April, 1917, the month in which war with Germany was declared, there were 163 cases arising from this new war. In July, 1918, there were 3,011 such cases. Recent monthly payments resulting from the war with Germany have been:

	1918.	
May . . . . .		\$60,710 66
June . . . . .		59,486 69
July . . . . .		59,950 41

The disbursements in the department have been multiplied almost fourfold.

The statutes creating and regulating State and Military Aid and Soldiers' Relief contain many safeguards. It takes from half an hour to an hour to assist each applicant in making out his papers, a task which is often prolonged by the inability of many applicants to speak or understand English. There is also needless duplication in filling out cards and applications.

When the earlier investigations of the Finance Commission were made the personnel of the department was as follows:

NAME.	Designation.	Com- pensation.
John E. Gilman .....	Commissioner .....	\$3,500 00
Ellen M. Reilly .....	Chief clerk .....	1,300 00
John F. O'Brien .....	Settlement clerk and visitor .....	1,500 00
Henry B. Lovering .....	Clerk .....	1,500 00
Emily F. Dore .....	Clerk and visitor .....	1,100 00
Mary E. Mulvee .....	Clerk and visitor .....	1,100 00
Louise C. Newbury .....	Clerk and visitor .....	1,100 00
Elizabeth F. Whalen .....	Clerk and visitor .....	1,100 00
Mary E. Slaterry .....	Clerk .....	800 00
Mary E. Crowley .....	Stenographer and typewriter .....	800 00
Elizabeth V. Wilkie .....	Matron .....	600 00
Total .....	.....	\$14,400 00

It is now as follows:

NAME.	Designation.	Com- pensation.
John E. Gilman .....	Commissioner .....	\$3,500 00
Frederick W. Watkeys .....	Settlement clerk and visitor .....	1,800 00
John D. Connors .....	Clerk and visitor .....	1,600 00
John A. Connolly .....	Docket clerk .....	1,500 00
Timothy W. Kelly .....	Clerk and visitor .....	1,600 00
Ellen M. Reilly .....	Chief clerk .....	1,400 00
Elizabeth F. Whalen .....	Clerk and visitor .....	1,200 00
Mary E. Mulvee .....	Clerk and visitor .....	1,200 00
Emily F. Dore .....	Clerk and visitor .....	1,200 00
Mary E. Slaterry .....	Office clerk .....	1,050 00
Mary E. Crowley .....	Stenographer and typewriter .....	1,050 00
Sarah J. McBrien .....	Stenographer and typewriter .....	1,050 00
Elizabeth V. Wilkie .....	Matron .....	700 00
Fannie M. Welch .....	Clerk .....	800 00
Mary E. Leahy .....	Clerk .....	800 00
Lillian E. Hennessey .....	Clerk .....	800 00
Katharine M. Barry .....	Clerk (temporary) at \$60 per month, .....	720 00
Total .....	.....	\$21,970 00

The four women designated only as clerks have been added during the past year. The commissioner has applied for two more clerks and hopes to obtain one who speaks Italian and another who speaks Yiddish.

The visitors have to a large extent not visited applicants for relief since the German War work began. The department is two months behind on the German War work returns which must go to the State House. The main office continues congested though two rooms have been taken in the basement of City Hall to take care of the department's increased business. Sometimes fifty or sixty people are waiting in the outer office. The German War cases change more frequently than the earlier cases and thus cause more work.

The position of docket clerk was created in 1910, with a salary of \$1,200. The salary is now \$1,500 and is filled by a man who has been in the city service since 1884. Though the department, as a whole, is incapable of carrying the new load thrust upon it, the work of the docket clerk is not worth \$1,500 a year to the city. The clerk acting as docket clerk should be detailed to more important work and a clerk at less pay placed in charge of the files.

It takes two male clerks and three female clerks at least five days each month to make payments in cash over the counter.

The Finance Commission believes that the work of this department, especially with its new burdens, cannot be properly performed until there is a thorough reorganization. The commission makes the following specific recommendations:

1. That the congestion be relieved by taking for the department the room now occupied by the High Pressure Service.
2. That three additional women visitors be appointed for the German War work and that three others now in the office be detailed to this work; one of these visitors should speak Italian, another Yiddish.

3. That both male and female visitors, the former to be visitors at large, the latter as far as possible visitors by districts, report daily to the Settlement Clerk and Visitor to whom they should be responsible.

4. That two and perhaps more temporary clerks be employed to bring the work up to date and to enable the visitors to resume visits at once.

5. That the rating of docket clerk be suspended and he be assigned to other work.

6. That typewriters, an addressograph, an electric system for calling clerks to the commissioner, a dictaphone and an adding machine be installed to supplant present antiquated methods.

7. That beneficiaries be paid by check.

These specific improvements should enable the department to function better than now; but the commission is not sanguine that improvements in details will, without a fundamental reorganization, enable it to carry adequately its present increasing load.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*THE PURCHASE OF PAPER CONTAINERS FOR  
WOOD AND COAL BY THE SUPPLY DE-  
PARTMENT.

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BOSTON, August 30, 1918.HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission has investigated the matter of the purchase of paper bags for containers of the coal and wood to be distributed under direction of the City Fuel Distributor because of the protest of one of the bidders, and reports as follows:

Under authority given by Your Honor to the Superintendent of Supplies on August 8, 1918, an emergency order for 350,000 25-pound paper coal bags was awarded to the Von Olker-Snell Paper Company at a price of \$14.50 per thousand. It appears that from six to eight weeks was given this company to fulfill this emergency order.

On August 10 the Supply Department advertised in the *City Record* for 350,000 half-bushel wood bags and 350,000 25-pound coal bags. It does not appear that any specifications were prepared defining the dimensions, weights, tensile strength and other essential feature of the bags required. Bids were therefore submitted upon bags of different sizes and different qualities of paper. Hereafter the bags will be designated as 70-pound, 65-pound and 63-pound bags, which figures appear to represent the approximate tensile strength, per unit of area, of the paper of which the bags are composed.

In the competition bids were received as follows:

Von Olker-Snell Paper Company:

70-pound coal bags . . . .	\$13 80 per thousand.
65-pound coal bags . . . .	12 77 per thousand.
56-pound wood bags . . . .	11 50 per thousand.

Ginsburg Brothers:

63-pound coal bags . . . .	13 00 per thousand.
54-56-pound wood bags . . . .	12 00 per thousand.

William H. Claflin:

65-pound coal bags . . . .	14 25 per thousand.
54-pound wood bags . . . .	13 00 per thousand.

The total price for 350,000 coal bags and 350,000 wood bags is as follows:

Von Olker-Snell Company:

70-pound coal bags . . . . .	\$8,855 00
65-pound coal bags . . . . .	8,494 50

Ginsburg Brothers:

63-pound coal bags . . . . .	8,750 00
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William H. Claflin:

65-pound coal bags . . . . .	9,537 50
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No question has been raised regarding the quality of the wood bags, as no protest was made, therefore these bags are not considered in the present discussion, except that their price is included in the totals above submitted.

The Finance Commission has had physical tests made of the weight, tensile strength and thickness of the paper of which the bags of the Von Olker-Snell Company and Ginsburg Brothers are made. These tests indicate, so far as the samples submitted are concerned, that the 70-pound bags of the Von Olker-Snell Company are made of paper identical with the paper in their 65-pound bags. The 63-pound bag submitted by Ginsburg Brothers, although apparently from a different manufacturer, has substantially the same physical properties,

according to the tests, as has the paper of the bags of the Von Olker-Snell Company. The "strength ratio," that is, the quotient obtained by dividing the strength of paper as determined by the testing machine by the thickness in ten thousandths of an inch, is substantially the same for the three samples tested, 1.05. The commission is advised that this figure indicates a good grade of paper, but probably not the best obtainable.

The 70-pound bag submitted by the Von Olker-Snell Company is of the same dimensions as the 63-pound bag submitted by Ginsburg Brothers. The 65-pound bag submitted by the Von Olker-Snell Company is of somewhat different shape, being longer and narrower than the other bags discussed. This bag requires somewhat less area of paper for its manufacture, but the difference in the amount of paper required does not seem sufficient to account for the difference in price submitted by the Von Olker-Snell Company.

In consideration of the tests made for the Finance Commission, it appears that it would be to the financial advantage of the city to award the contract to the Von Olker-Snell Paper Company for its 65-pound bags. If the dimensions of the 70-pound bags are of essential advantage, it appears that the contract should be awarded to Ginsburg Brothers, whose 63-pound bags are of the same dimensions as the 70-pound bags of Von Olker-Snell Company.

The Finance Commission has had frequent occasion to call attention to the advantages of competitive bids in the purchase of the city's supplies and the preparation of adequate specifications. Your Honor's attention is particularly called to the fact that the Von Olker-Snell Paper Company, without competition, was awarded a contract for 350,000 coal bags at a price of \$14.50 per thousand, although a few days later, in competition and in the face of a rising market, it submitted a price of \$13.80 for bags of the same quality.

From all the information the Finance Commission



can gain regarding the conditions surrounding these contracts, it cannot find that any emergency existed which justified the award of the first contract to the Von Olker-Snell Paper Company without competition. The transaction emphasizes the necessity of public competition and of awarding the contract to the lowest responsible bidder for all city purchases.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
SALARY INCREASES IN THE FIRE  
DEPARTMENT.

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Boston, September 4, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission has received your request asking it to report on the recommendation of Fire Commissioner that the rate of compensation paid to men joining the Fire Department be fixed at \$1,100 per annum and that the salary of all members of the fire-fighting force who receive less than that amount be increased to \$1,100 per annum.

The Finance Commission reports as follows:

There is a general agitation on the part of the men of fire, police and other public departments, not only in Boston but also in various parts of the country, to have their salaries increased. It is urged as the cause of this agitation that the increased cost of living and the higher wages paid to mechanics in private employ have caused the men, especially the lowest paid, to leave public employment because they can obtain higher wages in outside employment. It is also claimed that it is difficult to fill the places of the men of the Fire Department who have left, including those who have joined the army and navy.

As a result of general war conditions there is practically no civil service list of applicants and any new appointments made at the present time must be made by the Fire Commissioner as provisional appointments.

In the past ten months thirty-seven men of the Boston Fire Department have resigned to take positions outside with higher salaries and 135 are serving in the army and navy.

Commissioner Grady states that there are 106 vacancies in the department at the present time which must be filled in order to bring the department to the same strength numerically that it had before the adoption of the one-day-off-in-three order.

The same general conditions as above stated in reference to the Boston Fire Department exist in the New York Fire Department. The commission believes that a comparison of the conditions existing in the New York and Boston Fire Departments would be of assistance to Your Honor in any action that you may take hereafter in reference to the salaries of the men of the Boston Fire Department. It would also be advisable for you to consider the salaries paid the men of the fire departments of the cities adjacent to Boston.

The following are the leaves of absence and the salaries allowed yearly to the firemen of the New York and Boston departments.

NEW YORK.		BOSTON.	
TIME OFF SINCE AUGUST 1, 1918.		TIME OFF SINCE FEBRUARY 1, 1918.	
14 days' vacation.		14 days' vacation.	
70 days off (1 in 5).		114 days off (1 in 3).	
84 days off.		131 days off.	
3½ hours a day for meals or		1½ hours a day for meals or	
43 days, 21½ hours in year.		14½ days in year.	
Total, 127 days, 21½ hours.		145 days, 15 hours.	
SALARIES.		SALARIES.	
	Year.		Year.
First class.....	\$1,500 00	First class.....	\$1,400 00
Second class, since August 1, 1918.....	1,400 00	Second class.....	1,300 00
Third class.....	1,200 00	Third class.....	1,200 00
Fourth class.....	1,200 00	Fourth class.....	1,100 00
Probationers.....	1,050 00	Fifth class.....	1,000 00
For 3 months, then become fourth class, maximum reached in 4 years.		Probationers.....	900 00
		For 1 year maximum reached in 5 years.	

The following data relative to the salaries paid to firemen of the adjacent cities was ascertained by telephone and is submitted without further verification:

CITY OR TOWN.	First Year.	Second Year.	Third Year.	Fourth Year.	Maximum.
Brookline.....	\$21 00 wk.	.....	\$23 08 wk.	.....	\$26 90 wk.
	1 092 yr.	.....	1,200 yr.	.....	1,400 yr.*
Cambridge.....	1,000 yr.	\$1,100 yr.	1,200 yr.	\$1,400 yr.	1,400 yr.
Newton.....	1,100 yr.	1,200 yr.	1,300 yr.	1,400 yr.	1,400 yr.
Somerville.....	1,000 yr.	1,100 yr.	1,200 yr.	1,300 yr.	1,400 yr.
Quincy.....	1,300 yr.	1,300 yr.	1,300 yr.	1,300 yr.	1,300 yr.†
Malden.....	900 yr.	1,000 yr.	1,000 yr.	.....	1,300 yr.
Chelsea.....	1,100 yr.	1,200 yr.	.....	.....	1,400 yr.

Your attention is especially drawn to the fact that a fireman in the uniformed force of the New York Department reaches the maximum pay in four years and that he is a probationary fireman for three months. In Boston a fireman reaches the maximum pay in five years and is a probationary fireman for one year. The extra leaves of absence with pay that Boston firemen receive must be considered, however, in making a comparison between the respective departments. If we assume the difference in leave in favor of Boston firemen to be approximately eighteen days yearly, this would make the approximate pay of Boston firemen of the first class \$1,468, of the second class \$1,364, of the third class \$1,259, of the fourth class \$1,154, of the fifth class \$1,049 and of probationers \$944.

New York has met present conditions resulting from the war by the following action: On August 1 it increased the pay of the second, third, and fourth grade firemen \$150 a year. (See schedule above given.) It decided not to increase the first grade men until the regular budget study was made. The first grade men are now asking for a \$300 increase, which would make their pay \$1,800 yearly.

From information received the commission believes

\* Fifth.

† Going to \$1,500.

that the policy of the city of New York is to give a 10 per cent. increase when the budget study is made, which will net the first class firemen a yearly increase of \$150, making a total salary of \$1,650. This will take effect January 1, 1919, when all New York City increases take effect according to the budget. It appears to be part of the policy also to raise, if possible, the salaries of the police and all city employees 10 per cent. up to a certain yearly amount, which has not yet been fixed. New York also sent its mayor and fire commissioner and a delegation from the Merchants' Association to Washington to request that the firemen be exempted from the draft. The result of this action has been the order which will probably be issued by the national authorities which, under the next draft, will place firemen and policemen of cities similar to New York and Boston in a deferred classification.

A volunteer corps of about 5,000 men of the ages of firemen has also been organized in New York and 1,600 are already in service. They are unpaid. The cost to the department is only for uniforms. They give one or two days' or nights' service a week. As the need becomes greater more will be taken from the reserve list. Headquarters have been established in an old engine house and a deputy chief has been placed in charge of their training, etc. The rules pertaining to qualifications of firemen at entrance into service had been changed on July 27, 1918, by the Municipal Civil Service Commission and approved by the State Civil Service Commission as follows: Former rule of age limits, 21 to 29; changed to 21 to 35. Former rule on minimum height, 5 feet 7 inches; changed to 5 feet 6 inches.

In Boston the old rule in the department, fixing the age of eligibles from 22 to 30, was changed to 22 to 35 by the Civil Service Commission, by recommendation of the Fire Commissioner, in January last. There is no restriction other than the medical examination at present in regard to height and weight.

The Finance Commission believes that the present condition of the working force in the Fire Department is due primarily to the large number of men who have joined the army and navy, not only from the Fire Department but also from the civil walks of life, and that while the probable action by the national authorities, which in the next draft will place firemen and policemen in a deferred classification, will remedy to a great extent this condition, it would be advisable, because of the general conditions resulting from the war, the proposed action in New York, and the salaries paid in adjacent cities, to have an adjustment of the salaries paid to the firemen of the Boston department.

In view of the fact, however, that this adjustment or increase of salaries cannot be confined to the firemen alone and must of necessity extend to the men of the police and other departments of the city, any increase to the firemen will mean a large increase in the yearly expenditures of the city. The commission believes that the money to meet the increase should not be treated as a special appropriation, but should be provided in the next budget. It is the policy of the City of Boston, since the establishment of the budget, to have all increases in salaries provided for in the yearly budget before they take effect. This policy has been found to be sound. It has worked well in Boston and in other cities where the annual budget has been adopted. It should not be changed.

The commission further believes that if Your Honor should make any change in the salaries of the men of the Fire Department before provisions are made in the annual budget, it should be confined to the probationary firemen, who receive \$900 a year. It may be advisable to change their probationary period from one year to three months. At the end of the probationary period their salaries would be \$1,000 yearly.

The Finance Commission recommends:

1. That the heads of the city departments be instructed by Your Honor to prepare their budget

estimates for the next fiscal year as soon as possible and forward them to you for your consideration.

2. That in the budget estimates of the Fire Department, provided the financial conditions of the city will allow, the yearly salaries paid to the men of the Fire Department be increased to conform with conditions as they may exist in New York and adjacent cities at the date the estimates are prepared.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
 THE CITY'S METHOD OF PURCHASING  
 HORSES.

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BOSTON, September 13, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission is in receipt of Your Honor's request of July 1, 1918, for a report on the present method of the city in purchasing its horses. Your Honor submitted at the same time the following items for study:

1. Number of horses purchased each year.
2. Average cost per horse.
3. Total amount of money expended each year for the purchase of horses.
4. Length of service of the horses bought.

The Finance Commission has made the investigation suggested and reports as follows:

At the present time there appear to be approximately 868 horses owned by the city, divided among various departments as follows:

Public Works Department . . . . .	551
Fire Department . . . . .	274
Penal Institutions Department . . . . .	16
Infirmary Department . . . . .	10
Cemetery Department . . . . .	11
Park and Recreation Department . . . . .	5
Wire Department . . . . .	1
Total . . . . .	868

The Penal Institutions Department, Infirmary Department and Cemetery Department raise a large part of the forage consumed by their horses, thereby reducing the sums expended for maintenance.



It will be observed, therefore, that the only departments of importance are the Public Works and Fire Departments. The following table relating to the two departments gives in detail the information requested by Your Honor:

PUBLIC WORKS DEPARTMENT.					FIRE DEPARTMENT.			
YEAR.	Pur-chased.	Average Cost.	Total Expended.	Average Length of Service.	Pur-chased.	Average Cost.	Total Expended.	Average Length of Service.
1913.....	51	\$345 00*	\$19,652 50	10†	50	\$315 00	\$15,785 00	8†
1914.....	61	345 00	20,845 00	10	46	321 00	14,800 00	8
1915.....	40	309 00*	12,355 00	10	25	317 00	7,935 00	8
1916.....	20	350 00	7,017 50	10	15	319 00	4,790 00	8
1917.....	8	163 00*	1,305 00	10	5	325 00	1,625 00	8

\* Several horses taken from Fire Department lower than the average price.

† Approximate.

The number of horses purchased by the various departments has diminished from year to year, and during last year a total of thirteen horses were purchased by all the departments, eight being in the Public Works Department and five in the Fire Department. The needs of the remaining departments were in general taken care of by the transfer of horses from departments where they had become, either from old age or injury, incapable of performing the work, principally from the Fire Department.

It will be observed that the number of horses purchased by the Fire Department is very small in comparison with the total number in service. This is on account of the purchase of motor apparatus, which allows the department to dispense with horses. It is probable that very few horses will be purchased by the Fire Department in the future.

It therefore appears that the Public Works Department is the only department in the city that will in the future use a large number of horses. At the present

time the various services of the Public Works Department have horses as follows:

Bridge Service . . . . .	5
Paving Service . . . . .	113
Sanitary Service . . . . .	183
Street Cleaning and Oiling Service . . . . .	182
Sewer Service . . . . .	28
Water Service . . . . .	40
Total . . . . .	<u>551</u>

The average cost for maintenance per horse for the year 1917, according to information furnished by the Commissioner of Public Works, is as follows:

Bridge Service . . . . .	\$1,398 05
Paving Service . . . . .	687 66
Sanitary Service . . . . .	606 34
Street Cleaning and Oiling Service . . . . .	543 70
Sewer Service . . . . .	630 70
Water Service . . . . .	641 20

Clearly these are excessive prices for the city to pay for the maintenance of horses, especially as teams with drivers can be hired from private contractors for approximately \$4 a day for a single team, and \$6 a day for double teams, the city paying only for time worked.

A study of the appropriations made for teams in the Paving Service for the current year shows a remarkable chance for saving by the employment of hired teams, and the elimination of city-owned teams.

COST FOR MAINTENANCE OF TEAMS IN THE PAVING SERVICE  
ON BASIS OF APPROPRIATIONS MADE FOR 1918-19.

Veterinarian, chief . . . . .	\$500 00
Inspector of horses . . . . .	1,161 96
Stablemen . . . . .	30,597 00
Stablemen, vacations (31) . . . . .	1,176 00
Teamsters, 80 @ \$936 . . . . .	<u>74,880 00</u>
Carried forward . . . . .	\$108,314 96

<i>Brought forward</i> . . . . .	\$108,314 96
Teamsters, vacations, 960 days @ \$3 . . . . .	2,880 00
Care of horses . . . . .	418 00
Veterinary services . . . . .	334 00
Motorless vehicles . . . . .	850 00
Motorless vehicles, repairs . . . . .	1,400 00
Stable equipment . . . . .	1,200 00
Forage . . . . .	26,400 00
Veterinary supplies . . . . .	150 00
Chemicals and disinfectants . . . . .	150 00
Harness repairs . . . . .	275 00
Horseshoeing . . . . .	4,500 00
<b>Total</b> . . . . .	<b>\$146,871 96</b>
Interest, depreciation, repairs, etc. (estimate) . . . . .	8,000 00
<b>Total expenditure for teams</b> . . . . .	<b>\$154,871 96</b>
Deduct teamsters . . . . .	74,880 00
<b>Total</b> . . . . .	<b><u>\$79,991 96</u></b>
 Average per horse (113) . . . . .	 <b><u>\$707 25</u></b>
 Average cost, single team, horse . . . . .	 \$707 25
Cost, driver . . . . .	936 00
<b>Total a year</b> . . . . .	<b>\$1,643 25</b>
Double team, cost of additional horse . . . . .	707 25
<b>Total a year</b> . . . . .	<b><u>\$2,351 50</u></b>

A study of the situation and inquiry among teaming contractors indicates that the average working period for teams does not of necessity exceed 172 days a year. It is probable that city teams are on the streets a greater number of days; in fact it is known, especially in the winter season, that many teams of the Paving Service are out on the streets although there is practically nothing for them to do. Assuming 172 days as the period of work of the average team in the Paving Service the present year, the cost of teams will be approximately

\$9.55 and \$13.66 a day for each day worked by single and double teams, respectively.

Assuming that city-owned teams were disposed of and hired teams were employed there could be a yearly saving in the Paving Service in operating expenses alone as follows:

Fifty-four single teams . . . . .	\$51,548 40
Eighteen double teams . . . . .	23,715 36
Total . . . . .	<u>\$75,263 76</u>

These figures are of course theoretical, and it is not claimed that the entire saving could be made the first year. There is no reason, however, why a very large portion of saving could not be made by the elimination of city-owned teams and the employment of teams from private contractors.

The same conditions exist in the Bridge Service, Sewer Service and Water Service, and there is little question that an aggregate of \$100,000 could be saved per year by the extension of the employment of hired teams in these four services.

The representative of the Finance Commission, in various reports on the city budgets, has called attention to the excessive overhead expenses of the Bridge Service and has at times suggested the removal of the headquarters on Broadway, South Boston, to the Albany Street Yard and the disposal of the property. Notwithstanding the purchase of motor vehicles by this service the number of horses does not seem to be materially decreased, and the cost of maintenance is exorbitant beyond all reason.

As regards the Sanitary and Street Cleaning and Oiling Services, somewhat different conditions prevail than in other services, especially in the districts of the city covered by the city-owned teams of the Street Cleaning and Oiling Service and in the districts where refuse is collected by the Sanitary Service through the medium of city-owned teams. These teams work every week

day throughout the year and therefore the cost for maintenance per day actually worked is not so excessive as for other services. On account of the necessity of having teams on hand promptly, especially in the winter season, when sudden storms require a large force of teams for the removal of snow in the down town districts, the Finance Commission does not believe it would be advisable to reduce the number of city-owned teams in the Sanitary and Street Cleaning and Oiling Services below their present number. On the other hand, neither should the force be materially increased.

In the Public Works Department horses are purchased on the advice of the chief veterinary of the department, who visits the various sales stables and selects horses and in general fixes the prices to be paid after consultation with the Commissioner of Public Works. In the opinion of the Finance Commission this method is the most practicable of any method that can be devised. It appears to be impracticable to prepare specifications upon which bids can be received for the purchase of horses, principally for the reason that no specifications can be prepared that will take into account the disposition of the horse. The Fire Department buys horses on probation and accepts them only after they have shown satisfactory service for a probationary period of two weeks. It would, of course, be possible to devise a method of purchasing horses according to specifications, but on account of the small number of horses to be purchased in the future, and the objections already stated, it is doubtful if responsible dealers would care to submit bids.

The Finance Commission therefore believes that it is impracticable, under the conditions, to devise a better method than the one at present employed.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*

## THE EXPENDITURE OF THE SPECIAL APPROPRIATION FOR PAVING MADE FROM THE TAX LEVY FOR THE CURRENT YEAR.

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BOSTON, September 24, 1918.HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission reports as follows on its conference with Your Honor upon the present conditions relating to the expenditure of the special appropriation for paving purposes, made from the tax levy for the current year.

On May 31, 1918, the committee appointed by Your Honor rendered a report, recommending the paving of certain streets, the total cost being estimated at \$1,506,200.

This report was signed by Howard Rogers, Chairman, representing the Mayor; James J. Storrow, representing the City Council; Edward F. McGrady, representing the Central Labor Union; Frederic H. Fay, representing the Boston Chamber of Commerce, and Francis R. Bangs, representing the Boston Real Estate Exchange.

The report was adopted without change as recommended and preparations were immediately begun to carry out the work. It was found that, on account of the necessity of building sewers and other subsurface structures, Rutherford avenue and Centre street could not be completed during the present season; that there was a doubt of the possibility of paving Leverett street, on account of necessary sewerage works, and East Broadway, on account of the difficulty of securing a supply of asphalt.

Of the remaining streets contracts have been let as shown on the following list:

STREET.	Limits.	Contractor.	Date of Award.
1. Atlantic avenue.....	Kneeland street to Summer street..	Coleman Brothers.....	July 30, 1918
2. Atlantic avenue.....	South Market street to Commercial street.	D'Onfro Brothers.....	Sept. 3, 1918
3. Atlantic avenue.....	Broad street to South Market street.	Rosetti & Co.....	Sept. 3, 1918
4. Atlantic avenue.....	Summer street to Broad street.....	B. E. Grant.....	Sept. 17, 1918
5. Commercial and Causeway streets.	Hanover street to Washington Street North.	B. E. Grant.....	Sept. 3, 1918
6. State street.....	Broad street to Atlantic avenue....	John E. Quinn.....	Aug. 22, 1918
7. Broadway.....	Washington street to Boston & Albany Railroad Bridge.	James Doherty.....	July 30, 1918
8. Congress street and Dorchester avenue	Atlantic avenue to Fort Point channel; Congress street to Summer street	John E. Quinn.....	July 23, 1918
9. Saratoga street.....	Chelsea street to Bennington street,	Bermudes Company...	Aug. 27, 1918
10. Washington street, West Roxbury.	Forest Hills street to Archdale road.	Simpson Brothers Incorporated.	July 28, 1918
11. Dorchester avenue..	Rawson street to Savin Hill avenue.	W. J. Barry.....	Sept. 17, 1918
12. Tremont street.....	Castle street to Dover street.....	Rowe Construction Company.	Sept. 17, 1918
13. Tremont street.....	Common street to Castle street....	James Doherty.....	Sept. 12, 1918

Taking up these streets in detail:

#### ATLANTIC AVENUE.

Work on Atlantic avenue has been begun by removing portions of the paving blocks on the westerly side of the street at intervals for nearly the entire distance from Kneeland to Commercial street. The contracts contemplate repaving this street with new granite blocks of a somewhat smaller size than the blocks at present in place. A new concrete base will be laid on the old concrete base at present in place, in order to bring this base up to the grade required for the use of the smaller granite blocks. The total amount of paving to be done under the four contracts, not including the car tracks of the Boston Elevated Railway Company, but including the spaces between the rails of the Union Freight Railway Company's tracks, is approximately 48,500 yards, according to the preliminary estimates furnished to the Finance Commission. The estimated cost will be

approximately \$366,000. Of this amount approximately \$145,000 will be for the purchase of new blocks. The cost of the new concrete base is an uncertain quantity on account of conditions that need not be herein outlined, but there undoubtedly will be required at least the equivalent of 35,000 square yards of new base, costing perhaps \$60,000.

The street was last paved about the year 1900, and the blocks were of the type known as No. 1, being large granite blocks from 9 inches to 14 inches in length,  $3\frac{1}{2}$  inches to  $4\frac{1}{2}$  inches in width, and from 8 inches to 9 inches deep. This block is a larger and much more substantial block than the smaller block now used and for the purpose of heavy teaming traffic is undoubtedly somewhat superior to the present type of block. The street has not been repaved since the date above mentioned, and the blocks have never been turned over. As a matter of fact the surface now exposed to traffic for the greater part is in such condition that the blocks would not need even to be turned over were they relaid. Some of the street is laid with grout joints, similar to the form of construction at present employed, and is in excellent condition at the present time. There is no question that for all purposes equally as good work can be secured by relaying the old blocks as could be secured by purchasing new blocks, and in addition there are several advantages which a pavement made by relaying the old blocks would have over new blocks.

Exact figures are difficult to formulate, on account of the prospective value of the old blocks, and as the work is in progress and partially done. It is certain, however, that the total saving that might have been made by using these old blocks, taking into account the cost of new blocks and the cost of new concrete base, would be between \$100,000 and \$150,000. In addition, the job would be done more quickly and with less interruption to traffic.



COMMERCIAL AND CAUSEWAY STREETS, SUMMER STREET  
TO BROAD STREET, HANOVER STREET TO WASH-  
INGTON STREET NORTH.

The remarks already made regarding Atlantic avenue apply with even greater force to these streets. Commercial and Causeway streets are practically extensions of Atlantic avenue, under different names. Much of the paving is now in excellent condition, particularly that part passing between the North End Park and Copp's Hill Burying Ground. Little improvement can be made over the present condition of this portion of the street, whatever materials are used. The total area appears to be approximately 17,100 square yards. The saving which can be made by utilizing the old blocks would be approximately \$20,000, and the saving on account of concrete base would be approximately \$14,000, or a total of approximately \$34,000 for this section.

CAUSEWAY STREET, BEVERLY STREET TO LEVERETT  
STREET.

The contract for this street has not been let. It is probable that if the old blocks were found fit for use at least \$50,000 could be saved on this street. As previously stated, the Atlantic avenue jobs have been begun and also the Commercial street job. The section of Atlantic avenue from Kneeland street to Summer street has progressed so far that it will probably be inadvisable to make any changes in the method of procedure. The remainder of the areas discussed have not progressed so far, however, but that the plan can be changed so as to utilize the old block without serious inconvenience to the contractor. Immediate action, however, should be taken if these savings are to be made.

SARATOGA STREET, CHELSEA STREET TO BENNINGTON  
STREET.

This street has been the matter of a discussion at a recent meeting of the Finance Commission. It appears

that permission was given to the Boston Elevated Railway Company to locate tracks on Bennington street, the parallel street to Saratoga street, approximately 150 feet distant. This permission was given, as stated in the order of the Street Commissioners, "all in place of existing double tracks on Saratoga street." The wording of this order indicates that it was undoubtedly the intent of the railway company to remove its tracks from Saratoga street. Under the general law, chapters 111 and 112 of the Revised Laws of Massachusetts, Part III., sec. 76, the company would have been obliged to repave the portion of Saratoga street occupied by its tracks after the abandonment of these tracks.

The action of the city in selecting this street for pavement has entailed an expenditure of approximately \$131,000 on the part of the city and has saved the railway company a large expenditure for repaving. In addition, the company recovers its materials, such as rails, trolley wires, ground wires, plates and ties, for the nominal expense of removing them from the street.

There appears to be no question that it would have been possible to have obliged the Elevated Railway Company to have contributed a large share of the expense for paving Saratoga street had the attempt been made.

Former Street Commissioner Frank A. Goodwin has testified before the commission as follows:

The distinct understanding was they were to take the tracks off Saratoga street.

#### SUMMER STREET, FORT POINT CHANNEL TO RAILROAD BRIDGE.

It is proposed to relay the pavement of this street by redressing the old blocks and relaying them. An examination of this street shows that it is at present in excellent condition, as compared with many other important thoroughfares of the city which are paved with granite. It is a very wide street and has little except heavy teaming traffic, and practically no traffic after

six o'clock at night. The street is continually settling, on account of being on filled land, and a small amount expended for repaving would place the street in excellent condition. Moreover, on account of the grade of the street and the character of the traffic, the present pavement with its open joints furnishes a better foothold for horses than will the grouted pavements as proposed.

The estimates herein submitted show the approximate savings that might be gained were plans so changed as to allow the relaying of the old blocks beginning immediately. Time has not allowed so complete an examination of conditions and of the contracts as would be necessary to prepare a close estimate. Neither have consultations been held with all of the contractors. It is possible that in some cases all of the savings estimated cannot be obtained, on account of the necessity of hauling back blocks which have been removed, and the possibility that some of the contractors have sub-contracts with block manufacturers which will have to be adjusted before necessary changes can be accomplished. The estimated savings on account of concrete base have been prepared on the assumption that 80 per cent. of the concrete estimated for new work can be saved. It is certain, however, that the greater part of the amount estimated can be saved by the adoption of the methods outlined.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE EXECUTIVE COMMITTEE  
OF THE CITY COUNCIL

*in relation to*

THE ACCEPTANCE OF CH. 164 OF THE SPECIAL  
ACTS OF 1918, PROVIDING FOR THE PAY-  
MENT OF AN ANNUITY TO THE WIDOW  
OF ALFRED L. LEIGHTON.

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Boston, September 27, 1918.

*To the Honorable the Executive Committee of the City  
Council:*

GENTLEMEN,—There has been presented for your consideration and acceptance ch. 164 of the Special Acts of 1918. This act provides for the payment of a sum of money, not exceeding \$450 a year, to Edith E. Leighton, widow of Alfred L. Leighton, formerly an employee of the City of Boston.

The act in question provides for the payment of an annual pension to a person who has never had any direct connection with the city's service. The commission has in the past called the attention of the city government to the need for rejecting such acts as involving an unwarranted expenditure of the city's money. Whatever may be said in favor of pensioning by special acts city employees, there exists — outside of the Police and Fire Departments — no merit in continuing the pension to wives of deceased city employees.

The exception of the Police and Fire Departments to this rule is due to the hazardous nature of police and fire duty. The law has for some years recognized that the wives and dependent children of policemen and firemen, if killed in the course of their duty, should be protected by a yearly financial allowance. But where

no such hazard exists there is no reason for extending gratuities from the public treasury.

The husband of Mrs. Leighton was retired on a pension on June 1, 1917, and died on March 4 of this year, having received from the City of Boston the sum of \$342.50 from the time of his retirement to the date of his death. The pension payments were made in accordance with ch. 304 of the Special Acts of 1917, and it is the intention of the widow, Mrs. Leighton, that she shall be benefited by the same provisions as her husband enjoyed. The reason advanced for the grant of the pension to Mr. Leighton was based on an alleged injury received by him in the service of the city, and that the injury contributed to the necessity for his retirement.

It is now stated in the special act for the benefit of Mrs. Leighton that his death was caused by injuries received in the course of duty.

An inquiry of the Children's Institutions Department regarding the alleged injury brought the following statement from the chairman that "about April 28, 1908, one of the boys hit Mr. Leighton with a hammer and knocked him senseless and unconscious. For some weeks after, although on duty, he was not normal and seemed to be in a dazed condition. On December 5, 1913, he was also hit by another boy with a knife shield but was not at that time knocked unconscious and was able to continue at work." There is no record, however, in the department files which shows that Mr. Leighton was attended by a physician in 1908 or received any extended hospital services. The date of the first injury, April, 1908, is so remote that it can hardly be said to be the proximate cause of his death (1918), notwithstanding the statement in the special act of this year.

In connection with the pending act the commission calls your attention to its report of May 14, 1917, in which was discussed the acceptance of other acts providing for gratuities to widows of former city employees. The commission pointed out in that report that the acceptance of these acts since 1888 had placed upon the

city a financial burden of approximately \$118,824.85, and noted that in 1904 Mayor Collins put a stop to the practice. This report may be found in Finance Commission Reports, Vol. XIII., p. 83.

The commission recommends that the pending act be not accepted.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

SECOND COMMUNICATION TO THE MAYOR  
*in relation to*  
THE PAVING OF STATE STREET.

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BOSTON, October 3, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— Your Honor's attention is respectfully called to the work of relaying the old granite blocks now progressing on State street from a point in the neighborhood of Kilby street westerly. Your Honor's attention is called to this work for the following reasons:

1. On account of the bad quality of the work being done.
2. On account of the fact that the paving officials of the city appear to regard this work as good enough for State street, one of the most important and crowded thoroughfares in the city, although not suitable for those areas in Atlantic avenue and Commercial street which are comparatively unimportant.

An examination by members of the commission on October 1 of the work in progress on State street shows that the blocks are being very imperfectly cleaned; that the sand bed under the blocks is not being regraded as it should be, so that a suitable bed and smooth surface can be obtained; that cement is not being used in the sand bed, as provided in the contract; that the material cleaned from the blocks is not being removed; and that some of the blocks have been turned over, while others have been laid in their original position. Some of the blocks, corners of which have been broken off, are laid with the imperfect side on the surface.

On account of the lax methods that are being allowed, the results on State street are undoubtedly inferior in quality to those which might be obtained under effi-

cient inspection. On account of the cement top the appearance of the finished work is excellent, although it is doubtful if this condition will persist when heavy teaming traffic is resumed.

On account of different conditions it would be much more appropriate to relay the old blocks on Atlantic avenue and Commercial street than to relay the old blocks on the portion of State street in question, because of the importance of State street and the fact that the old blocks being relaid there are of poorer quality.

The Finance Commission does not consider the work being done on State street a criterion from which to judge the quality of work that might be obtained under competent inspection from relaying old blocks as advocated by the Finance Commission.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*



COMMUNICATION TO THE MAYOR  
*in relation to*  
 RELAYING USED GRANITE PAVING BLOCKS.

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BOSTON, October 4, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— In the matter of Your Honor's recent request for information regarding the comparative costs of the different forms of paving applicable to the repaving of certain areas on Atlantic avenue and Commercial street, and the savings now possible from changing the contracts already made, the Finance Commission submits the following estimates of cost.

For the two contracts now held by Bernard E. Grant, it appears that a saving can be made from the figures of the existing contracts approximately as follows:

By recutting and relaying the old blocks . . .	\$35,898 00
By relaying the old blocks without recutting . . .	\$73,815 00

If it were possible to change the other two existing contracts on Atlantic avenue, adjusting the figures so as to allow the contractors a fair price for the work of relaying, at least \$65,000 additional could be saved. If the method of relaying the old blocks is used for the remaining area of Causeway street and for Leverett street a still further large sum can be saved.

As regards the policy of recutting and relaying the present blocks, instead of relaying without recutting, the Finance Commission has pointed out in a previous report that the blocks in question are in such good condition that they do not require recutting. It would probably be impossible under the present conditions in the labor market to secure stonecutters to recut a suffi-

cient number of blocks to complete any of the contracts on Atlantic avenue or Commercial street during the present season.

As you have already been informed, the blocks on Atlantic avenue, Commercial street and Causeway street were especially designed for use under the exceedingly heavy traffic on these streets. The Finance Commission can conceive of no advantage that would be obtained by recutting these blocks previous to relaying and there would certainly be several disadvantages, among others:

1. The additional cost of cutting the blocks.
2. The impossibility of finishing the work during the present season.
3. A pavement would be obtained which for the traffic conditions would be inferior to the pavement that might be obtained by relaying the old blocks.

The Finance Commission again recommends that in all paving contracts, so far as is now feasible, the old blocks be turned and relaid, instead of incurring the large cost for new blocks or cost for recutting.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR AND CITY COUNCIL  
*in relation to*

THE ALLEGED VIOLATION OF SEC. 8 OF CH.  
486 OF THE ACTS OF 1909 BY THE THEN  
MAYOR AND ALSO THE ALLEGED PERJURY  
BY CERTAIN WITNESSES IN HEARINGS  
IN REGARD TO THE SAME.

---

BOSTON, October 4, 1918.

*To the Honorable the Mayor and City Council:*

GENTLEMEN,—The Finance Commission submits its final report on the bonding investigation.

The commission, after advising with the Attorney General of the Commonwealth, instructed its special counsel, Henry F. Hurlburt, Esq. (as stated in its report dated December 8, 1917), to submit to the District Attorney of Suffolk County the testimony of certain witnesses, to determine two questions: (1) whether or not sec. 8 of ch. 486 of the Acts of 1909 had been violated by the Mayor of Boston; (2) whether or not perjury had been committed by any witnesses at the hearings. The testimony in question was delivered to the District Attorney on December 21, 1917.

On February 21, 1918, Mr. Hurlburt notified the commission that sufficient time had elapsed for the District Attorney to decide what action should be taken by him, and that he would communicate with him at once.

On March 6, 1918, the District Attorney wrote to Mr. Hurlburt as follows:

BOSTON, March 6, 1918.

HON. HENRY F. HURLBURT, 53 State Street, Boston.

DEAR MR. HURLBURT,—Your letter of February twenty-first received duly, but since that time I have been out a few

days with a cold and not attending very closely to matters even while here. I took the liberty of leaving your matter among the last.

I have gone over the extract of testimony which you left with me, but must confess that I am unable to find evidence which in my opinion would warrant an indictment or prosecution for the crime of perjury.

Yours very truly,  
J. C. PELLETIER,  
*District Attorney.*

The next day Mr. Hurlburt wrote the commission as follows:

BOSTON, March 7, 1918.

HON. JOHN R. MURPHY, *Chairman Boston Finance Commission*, Tremont Building, Boston, Mass.

DEAR SIR,— I am inclosing you a copy of a letter received from Mr. Pelletier this morning, together with a copy of my reply. These copies are sent to you for your files.

If Mr. Pelletier signifies a desire to talk with me I will see him and go over the matter. If Mr. Pelletier is determined he will not present the evidence to the Grand Jury even if an interview is had with him, I do not expect that any facts or argument that I may present to him will have any weight.

Very truly yours,  
HENRY F. HURLBURT.

Mr. Hurlburt's reply to which he refers follows:

BOSTON, March 7, 1918.

HON. JOSEPH C. PELLETIER, *District Attorney*, Court House, Boston, Mass.

DEAR MR. PELLETIER,— I beg to acknowledge receipt of your favor of the 6th inst. received this morning. Your explanation as to the delay in answering my letter of February 21st is satisfactory, and I regret that you have been laid up with a cold and trust that you have fully recovered.

I am very much surprised at the statement in your letter — "I have gone over the extract of testimony that you left with me, but must confess that I am unable to find evidence which in my opinion would warrant an indictment and prosecution for the crime of perjury."

Before presenting this complaint to you I had given the matter very careful study and thought, and from my knowledge of the law and of the facts as produced at the hearings it seemed to me to be clear that the crime of perjury was committed by Mr. Curley and Mr. Daly. My examination of the evidence convinces me that not only was there ample evidence to cause an indictment against these parties, but that a trial of the case before any jury would result in a conviction.

I appreciate that the responsibility of determining whether you will present the case to the Grand Jury rests with you, and if you are, as you state in your letter, "unable to find evidence" on which to present the charge to the Grand Jury, of course I have nothing further to say. If, however, your mind is still open on the subject and you wish to go over the matter with me, I am at your service at such time as is most convenient to you.

Very truly yours,

HENRY F. HURLBURT.

On March 15, 1918, the District Attorney wrote to Mr. Hurlburt the following letter:

HON. HENRY F. HURLBURT, 53 State Street, Boston, Mass.

DEAR MR. HURLBURT,— I have your letter of March seventh regarding the bonding case. Of course we have a great many cases coming up where there has been a variation in testimony, and yet, upon investigation, there does not seem to be sufficient to warrant proceedings for the crime of perjury.

I regret very much that I cannot concur with your opinion, which is always valuable, but I do not feel that I would be justified in asking for an indictment, or in case of indictment, in prosecuting for the crime of perjury upon the evidence in this case.

Yours very truly,

J. C. PELLETIER,

*District Attorney.*

After receiving the above letter Mr. Hurlburt wrote the Finance Commission as follows:

BOSTON, March 16, 1918.

HON. JOHN R. MURPHY, *Chairman Boston Finance Commission*, Tremont Building, Boston, Mass.

DEAR MR. MURPHY,— I am inclosing you letter received from Mr. Pelletier in reference to the charge that I made to

him against parties for committing perjury during the recent investigation. You will notice by this letter that Mr. Pelletier has decided not to present the evidence to the Grand Jury, even going to the extent of stating that in case an indictment was found he would not feel justified in prosecuting the case upon the evidence.

So far as I can see, nothing further can be done through the District Attorney's office. Of course I could present the evidence to the lower court and ask for a complaint against Mr. Curley and Mr. Daly on the charge of perjury. I assume, however, if that complaint was issued,—as it undoubtedly would be,—that the defendants would waive examination and go to the Superior Court. In view of the letter of Mr. Pelletier, I am satisfied that no indictment would be found, and if one by any possibility was found, he would refuse to prosecute it. Therefore securing a warrant in the lower court with a view to having the case subsequently prosecuted would be futile.

Very truly yours,

HENRY F. HURLBURT.

After receiving Mr. Pelletier's second refusal, the Finance Commission requested Mr. Hurlburt to confer with the Attorney General of the Commonwealth in reference to having the Attorney General's office present to the Grand Jury the evidence which the District Attorney had refused to present. The Attorney General, when the matter was brought to his attention, expressed the view that he did not think it advisable or practicable for the Attorney General to take up an isolated case and present it to the Grand Jury, when the District Attorney had considered the evidence and had concluded that it did not warrant a prosecution.

The refusal of the District Attorney has thus become an insuperable obstacle to proceeding further.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*THE LIABILITY OF THE BOSTON ELEVATED  
RAILWAY COMPANY TO REPAVE A POR-  
TION OF SARATOGA STREET.

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BOSTON, October 16, 1918.HON. ANDREW J. PETERS, *Mayor*:

SIR,— In reply to your letter and the communication of Corporation Counsel Whiteside regarding Saratoga street, East Boston, the Finance Commission submits the following information:

It appears from the records of the Street Laying-Out Department that Saratoga street has been in use as a public highway between Central square in East Boston and the town of Winthrop since 1845. According to the memory of many persons now living, it can be shown that this street was at one time the most important in East Boston. It was the principal route for citizens of East Boston to exercise their horses for pleasure driving. It also was the one road by land to Winthrop, as all others involved the crossing of water, either by ferry or bridges.

According to the records of the Board of Aldermen, a location was granted to the Metropolitan Street Railway Company to lay its tracks on Saratoga street in 1884.

The records of the Street Department for the years preceding the laying of tracks by the Metropolitan Street Railway Company show clearly that substantial sums were expended practically every year in keeping this street in good condition. For example, in 1880 a total of \$6,531.21 was spent for edgestones, gutters and sidewalks between Bremen street and Wadsworth street.

In 1882, \$1,728.96 was spent for sidewalks and resurfacing between Chelsea and Moore streets. In 1883 the sum of \$4,280.47 was expended for resurfacing the street between Moore and Wadsworth streets, a portion of the street which has recently been abandoned by the Boston Elevated Railway Company. In addition, \$880 was spent for sidewalks, edgestones and gutters.

It is fair to assume that before the street rails were laid the street had a surface in all respects similar to the macadam streets of the present time, except that the road material may have been in part gravel instead of crushed stone. The street seems to have had a considerable length of paved sidewalks, paved gutters and curbstones and in fact was probably in a much better condition than at the present time.

The expenditures in 1883 indicate a cost in excess of \$1 a square yard for resurfacing. This amount is not far from the cost of macadam pavement at the present high prices.

The total area of the street occupied by the Elevated Railway Company between Day square and Orient Heights is approximately 10,000 square yards. If the measure of the amount to be paid by the Boston Elevated Railway Company is the cost of payment of a good quality of macadam, the railway company should pay between \$10,000 and \$12,000 at the present time.

No doubt the records of the Street Laying-Out Department and the Paving Service of the Public Works Department will furnish additional facts regarding this street not herein presented.

The Finance Commission believes that the possibility of collecting \$10,000, even though the amount is small as compared with the cost of repaving Saratoga street, should not be neglected. The commission further believes that if the city officials had taken action before the contracts were made for repaving, when they were in a better position to enforce the city's rights, a more adequate sum than \$10,000 might have been secured.

The commission has arrived at the above conclusion



without passing on the question whether or not there was a so-called "gentlemen's agreement" that the Boston Elevated Railway Company should repave a part of Saratoga street in return for the location of its tracks on Bennington street.

The question as to the liability of the railway company to repave a portion of Saratoga street should have been drawn to Your Honor's attention by the city authorities.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
SALE OF USED GRANITE PAVING BLOCKS TO  
JOHN E. QUINN.

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BOSTON, October 17, 1918.

*To the Honorable the Mayor and City Council:*

GENTLEMEN,— In answer to a letter of His Honor the Mayor of October 4, asking the opinion of the Finance Commission as to the advisability of selling approximately 152,000 granite paving blocks to John E. Quinn at \$20 a thousand, the Finance Commission respectfully submits the following report, together with a report of its consulting engineer which explains some details of the transaction. The sale of these blocks has not yet been approved by the City Council. The commission also reports on the policy which should, in its judgment, be followed by the city in reference to the use of granite paving blocks removed from its streets.

The Finance Commission believes that the blocks in question should not have been sold, for the reason that they are in excellent condition for relaying and, if relaid in a proper manner, will produce an equally good pavement for heavy traffic streets as will new blocks. It also believes that under the present market conditions the price to be paid is entirely inadequate.

The attempt by the officials of the Public Works Department to barter these blocks in part payment of the contractor's bills against the city appears to be an attempted evasion of the provisions of the city's ordinances. The commission estimates that by this transaction the city has suffered a large financial loss, either because the blocks could have been relaid in place of

high priced new blocks, or because they could have been sold for a higher price.

The present status of the blocks in question is complicated by the fact that they have been removed from the city's control and the purchaser has entered into contracts apparently based upon the price it was agreed that he should pay for the blocks.

A representative of the commission reports that the granite paving blocks now being removed from the city's streets are, in general, of a different type from those sold formerly. The type in question is officially known as No. 1, a type adopted during comparatively recent years. These blocks are, in general, in such condition that they can be used under certain traffic conditions to form a pavement as good as new, and the city by relaying them, instead of selling them, can save a large amount of money.

The Finance Commission has no objection to continuing the sale of the old-fashioned blocks, under conditions hereinafter mentioned, to such contractors as can use them.

An examination of the number of used blocks on hand indicates that there are approximately 1,000,000 and that of this number only a small portion will require recutting to render them suitable for relaying.

The Finance Commission recommends:

1. That the method of settlement of the sale of 152,000 granite paving blocks be referred to the Corporation Counsel for advice.
2. That no paving blocks suitable for relaying be sold.
3. That the force of stonecutters and laborers of the Public Works Department be employed, as far as necessary, during the winter months, in cleaning, culling and recutting the supply of 1,000,000 or more granite blocks which have already been removed from the city's streets.

4. That if, for any reason now unforeseen, any blocks must be sold, such action be taken only after public advertisement.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

Boston, October 7, 1918.

*To the Finance Commission:*

GENTLEMEN,— In regard to the advisability of selling to John E. Quinn a quantity of paving blocks recently removed from State and Congress streets and Dorchester avenue, I respectfully report as follows:

It appears that in July and August of the present season John E. Quinn was carrying on contracts for repaving State street, from Commercial street to Atlantic avenue and Congress street and Dorchester avenue, from Atlantic avenue to Summer street. During the construction of these streets the Boston & Albany Railroad Company invited bids for paving certain portions of its freight yard adjoining Kneeland street with second-hand granite blocks.

In order that he might bid upon this contract with reasonable certainty, Mr. Quinn, after negotiations with the officials of the Public Works Department, arranged to buy, according to a statement of the Acting Commissioner of Public Works, approximately 148,000 blocks. These blocks were taken from the following streets:

Dorchester avenue . . . . .	60,000 blocks at \$20 per M.
Congress street . . . . .	32,000 blocks at \$20 per M.
State street . . . . .	56,000 blocks at \$25 per M.

All the blocks were of the type known as No. 1 blocks, being in general from 4 inches to 4½ inches wide; from 8 inches to 14 inches long, and from 7 inches to 8 inches deep.

There appears to have been an arrangement made whereby the price paid by Mr. Quinn for the blocks was to be credited to the city in part payment of the work which he was doing for the city. I have been informed that certain officials of the Public Works Department consulted with Auditor Mitchell regarding this course of procedure and were assured it was a proper one. Mr. Mitchell, however, does not remember having any such consultation, and when the estimates for payment were presented with a credit from the contractor, as above outlined, he declined to pass the estimate for payment, on the ground that the money paid by the contractor was city revenue which should go into the general fund of the city.

The blocks were removed from the various streets by Mr. Quinn and are now stored on a vacant lot at the corner of South and Harvard streets, which is back of the old Boston & Albany passenger station.

I have examined the blocks and find that in general they are in excellent condition. It appears that the blocks from Congress street, although substantially the same in surface area as the other blocks, are of slightly less depth and so would not be as suitable for recutting as the remainder of the blocks. As a matter of fact, however, the blocks are in such excellent condition that for the greater part it would not pay the city to recut them, even were they to be used on another street. There appears to be very few that have been turned and worn on both sides.

As regards the price of these blocks it is difficult to state arbitrarily a price for second-hand blocks. The market depends entirely upon the needs of the customer. At the present time there seems to be a greater demand for such blocks than is usual. The present demand for second-hand blocks is, no doubt, in part due to the fact that it has become generally known among the representatives of parties having paving work to do that the City of Boston is willing to dispose at a low

price of a large number of blocks which, for all practical purposes, are as good as new.

Previous to the war there appears to have been a number of sales of second-hand blocks of the same type as the blocks in question in the neighborhood of \$20 per thousand. In 1913, Contractor Quinn included in his contract for paving West First street a bid of 50 cents per square yard for the old blocks. This bid would amount to approximately \$21 per thousand. In 1916 Warren Brothers Company, in connection with its contract for repaving Commonwealth avenue, bid \$1.47 a square yard for the old blocks with which the gutters were paved; \$1.47 applied to the type of blocks in discussion would be approximately \$63 per thousand.

Recently E. S. Morse Company of Charlestown purchased 5,000 blocks of the Public Works Department at \$30 a thousand. In December, 1917, and January, 1918, the Public Safety Committee of Massachusetts requisitioned, in behalf of the Fore River Ship Building Company, 77,745 blocks from the surplus stock of the city, stored on Dorchester avenue back of the South Station. For these blocks the Public Works Department has billed the Fore River Ship Building Company at the rate of \$60 per thousand. I am informed that the company refused to pay this amount, but has made an offer to settle the claim at the rate of \$40 per thousand.

In this connection it is claimed by the Public Works Department officials that the blocks taken by the Fore River Ship Building Company were specially culled blocks. After investigation, however, I am satisfied that these blocks were substantially of the same quality as the blocks taken by Mr. Quinn.

During the past two years the price of new granite paving blocks has risen from approximately \$60 per thousand to \$100 per thousand. As indicated by the sale under consideration, there has been no rise in the price of second-hand blocks.

The necessity for the approval of the Mayor in the

present situation is on account of the fact that the original arrangement by the Public Works Department for the sale of the blocks was found to be inoperative, due to the objections of the City Auditor.

As the transaction involved a value in excess of \$500, a vote of the City Council and the approval of His Honor the Mayor are necessary to complete it.

In fixing the value of second-hand blocks it should also be taken into consideration that the value of these blocks is greater in the immediate vicinity of Boston than in localities beyond teaming distance. From the best information which I can obtain the average freight charge on new blocks to Boston is approximately \$12 to \$16 per thousand, and of course the freight will be equally great for old blocks for the same distances.

Your attention is also called to the fact that the request of the Commissioner of Public Works for permission to sell blocks is not strictly correct. The price named by him is \$20 per thousand for all the blocks, whereas it appears that the blocks from State street were to be paid for at the rate of \$25 per thousand.

Respectfully submitted,

GUY C. EMERSON,  
*Consulting Engineer.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
PAYMENT FOR OVERTIME WORK BY THE  
PARK AND RECREATION DEPARTMENT.

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BOSTON, October 25, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission has observed with much regret the recent retrogressive action of the Park and Recreation Department in granting payments for overtime work. This action of the Park Commission is indefensible, the commission believes, because that department has been able to refrain from overtime payments for four years without seriously handicapping its work.

The commission has written the Park Department asking for its reasons for the change in its policy and has received the attached reply. The commission believes that the reasons set forth for a return to the abandoned policy are without weight.

The former chairman of the Park Department, John H. Dillon, has been interviewed by the Finance Commission and stated that in his opinion the granting of overtime in the Park Department was entirely unnecessary, and that giving time off instead of money did not disrupt the workings of the department. As an example of how unnecessary overtime to chauffeurs is, he instanced the order which he gave that bath towels would have to be delivered to the various bathing houses by them within their working hours, or the chauffeurs would deliver them in their own time. The result was that the towels were generally delivered within working hours.

He further stated that the return to the abandoned



policy was done to favor the union labor elements in the department, which desire payment rather than compensatory time off.

The reintroduction of this system at the present time, if persisted in, will almost inevitably lead to serious extravagance and waste.

The payments by this department for overtime from August 1 to October 10 have amounted to \$608.25, the record showing the granting of weekly amounts to certain employees.

The commission believes that Your Honor should order the Park Department to adhere to its policy of no overtime payments, so that the necessity for overtime payments and work may be kept at a minimum.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

CITY OF BOSTON,  
PARK AND RECREATION DEPARTMENT,  
August 21, 1918.

HON. JOHN R. MURPHY, *Chairman Boston Finance Commission*, Tremont Building, Boston, Mass.:

DEAR SIR,—In answer to your letter of August 20, 1918, relative to overtime on the Park and Recreation Department pay rolls, and the apparent change of policy in the allowance of same for emergency work, I would state that it was found necessary during the very warm days to call out men in the early morning to clean the beach and grounds at Marine Park and Boston Common. The condition at South Boston was called forcibly to my attention by a visit paid there with His Honor the Mayor on Tuesday evening, August 13, where it was found that after a warm Saturday and Sunday, when large crowds had collected, a force of men, although

taken from other sections of the department, was inadequate to properly clean the beach and parks.

In addition, two chauffeurs are obliged to work until ten o'clock Saturday evenings, also on Sundays, carrying towels and supplies to the various bath houses.

Another occasion for overtime since your report was made was on account of the severe storm of last week which felled a number of trees in the public streets, the South End and the park drives in the Fens and Commonwealth avenue. At the earnest request of the Police Department a sufficient force was collected with automobile and truck, which worked until 2.30 in the morning clearing away the damage wrought by the storm.

The policy of the Board under the former chairman was to compel these men to take time off during the week in payment for emergency work. From one year to another the department force has been growing gradually smaller, and when men are obliged to work on Sundays and nights for emergencies such as I have outlined, it disrupts the organization of which they are a part when they remain away for one or two days during the week. The force, inadequate though it is, is greatly hampered in the performance of its work.

The Board has not as yet made any change in the policy of allowing only six days per week to employees of the department who may work Sundays and holidays, although it is being constantly requested to do so by the organizations to which these employees are attached.

The activities of this department, as you well know, are required more on the days mentioned, Sundays and holidays, also Saturday afternoons, when the average citizen has the opportunity to frequent the parks and beaches. For that reason it is safe to assume that at least one third of our employees are actively engaged at the time when employees of other departments are not required to work.

While much of this emergency work will disappear with the coming of cooler weather, other occasions may

require it. I refer to the bringing out of men on Sundays, holidays and evenings to clear the snow during the heavy storms. This is necessary at Boston Common, the Public Garden, Commonwealth avenue and such places where the public will be inconvenienced if the work is not attended to.

Very truly yours,

JAMES B. SHEA,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
NEW MARKET LEASES.

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BOSTON, October 29, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission calls your attention to the fact that the Faneuil Hall and Quincy Market leases will expire on December 31 of the present year. These leases were made on a ten-year basis in 1908, after the Finance Commission, through a sub-committee, consisting of Russell G. Fessenden, Edmund D. Codman and Leslie C. Wead, had made an investigation and recommended an increased rent of twelve and one half per cent. over the former charges.

The Finance Commission feels that before new leases are made another study of the market leases should be made in order to determine whether or not a further advance in rentals should be levied.

The commission will be very glad, if Your Honor desires, to take up this matter again with Mr. Codman and Mr. Fessenden.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*

## THE AWARD OF CONTRACT FOR DEMOLISHING THE OLD DEARBORN SCHOOLHOUSE TO THE THOMAS A. ELSTON COMPANY, INC.

BOSTON, November 1, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission received a letter on August 1, 1918, from the Roxbury Iron and Metal Company, signed by its representative, Marks Angel, in which it charged that the Schoolhouse Commission, without advertising for competitive bids, had made a contract with the Thomas A. Elston Company, Inc., to demolish the Old Dearborn Schoolhouse, the compensation to be \$300 \* and the old material except the bricks, which were to be cleaned and piled, and a portion of the granite.

In this letter Mr. Angel further charged that the value of the old material was \$17,350 and that, after deducting \$5000 for labor, there would be left to the Elston Company a profit of \$12,350 in addition to the payment of cash by the city.

The commission shortly after received a letter from Your Honor, in which you stated that you "have read in several Boston papers that Marks Angel has filed complaints with me and with the Finance Commission against what he alleges to be a scandal in connection with the tearing down of the Dearborn School." You also stated that you "have received no letter from Mr. Angel in this matter," and you requested that the commission "go into the matter thoroughly and report on the situation."

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\* Evidently a mistake, as the amount paid was \$3,000.

The Finance Commission has investigated the awarding of the contract for the demolition of the Old Dearborn Schoolhouse and reports as follows:

Marks Angel is a business competitor of the Thomas A. Elston Company, Inc. Members of the Elston Company in 1915 gave testimony adverse to Mr. Angel at hearings held by the Finance Commission in reference to the sale of the old Probate Building. The Finance Commission made a report on this sale on June 12, 1915. The contract to tear down the old Probate Building was originally made between the City of Boston and Marks Angel and was subsequently assigned by Mr. Angel to the Swift-McNutt Company. The circumstances surrounding the sale of the old Probate Building to Marks Angel were of such a nature as to show that he was favored to the exclusion of all other bidders. (See Finance Commission's Reports, Vol. XI., p. 212.)

In regard to the Old Dearborn School matter, Mr. Angel was interviewed by representatives of the Finance Commission, and appeared before the commission itself on September 26, 1918. He admitted that his statement criticising the making of the contract in question were mainly based upon his suspicions and his opinions, and his claim as to the amount of old material contained in the Old Dearborn Schoolhouse and its value was based upon an advertisement of the Thomas A. Elston Company, Inc., which appeared in the Boston newspapers. When questioned as to his personal knowledge of the conditions existing in the Old Dearborn Schoolhouse previous to its sale, he stated that he knew nothing of them, except that he was familiar with the condition four years ago; that he then offered orally \$4,000 to former Mayor Curley for the building, the bricks to be the property of the city, but not to be cleaned.

When asked upon what he based this alleged offer of \$4,000, he said that he estimated \$2,000 for the old material and \$2,000 for the junk; that is, \$500 for the plumbing and \$1,500 for the iron, etc. In estimating this value of \$1,500 for iron, etc., he stated that there

were 60,000 pounds of steam radiators in the building, worth 3 cents a pound. He said that if he had been offered an opportunity to bid when the Old Dearborn Schoolhouse was sold, he would have offered \$5,000 for the contract, or \$2,000 for the old iron and junk, and \$3,000 for other old material.

Mr. Angel admitted that whenever in the last five or six years the Swift-McNutt Company had demolished a building, he obtained all the iron and junk from it and no one else had had an opportunity to bid against him.

Because so much of Mr. Angel's evidence was based upon suspicion and personal opinions, he was requested by the commission at the hearing on September 26 to furnish the names of any persons who had made statements in support of his charges, but up to the date of this report he has not done so.

In explanation of the course pursued in awarding the contract for the demolition of the building, Mr. Lomasney, the chairman of the Schoolhouse Commission, stated that the Old Dearborn Schoolhouse had been used for school purposes up to July, 1918; that at various times it had been proposed to tear it down, but at the request of the school authorities its demolition had been postponed from time to time, because of the necessity of making use of it to provide sufficient accommodation for the school children of the district; that it was not until the latter part of July, 1918, that his attention was drawn to the fact that this building should not be used any longer and should be demolished and the grounds prepared for the accommodation of some portable schools; that the portable buildings must be in position for use on September 4, and that it was imperative, therefore, to act without delay.

Mr. Lomasney said that the Schoolhouse Commission believed that these portables would not be ready on time if the contract for razing the old building was delayed by advertising, and if the Swift-McNutt Company, a corporation in alliance with the Roxbury Iron and Metal Company (Marks Angel) were the lowest

bidder. He said that the Schoolhouse Department would not award a contract to that corporation because of dissatisfaction with its work in the past when it had not lived up to the terms of certain contracts. Mr. Lomasney, in support of this statement, cited the Wendell Phillips School lot and the synagogue building on Phillips street, where the department had been delayed by this concern.

The evidence showed that before the Schoolhouse Department took final action in the Old Dearborn School matter, Mr. Patterson, its civil engineer, obtained two bids from different firms, each bidding \$3,000. He reported that this was a fair price for taking the building down, in view of the fact that the city was to have the bricks and portions of the granite cleaned and piled. Mr. Patterson in his estimate figured the cost of demolishing the building as \$5,000, the same as Mr. Angel, but he estimated the value of the old material as \$3,089.82, instead of \$17,350, as claimed by Mr. Angel. The value of the old material, together with the cash paid by the city, making a total of \$6,089.82, would leave, after deducting \$5,000 for cost, an approximate profit to the contractor of \$1,000.

Mr. Lomasney stated that he found that one of the two above-mentioned bidders was in the group of building wreckers controlled by or associated with the Roxbury Iron and Metal Company, and decided not to let it have the job. He stated that he reported to His Honor the Mayor the emergency nature of the work and received an oral approval of his intention to grant the Elston Company the award for demolishing the old school building, removing the materials, etc. The Mayor signed the approval of the sale of old material, etc., without advertising, on July 31, 1918. Mr. Lomasney said he believed that the Elston Company did no work on the contract previous to the formal approval of the Mayor.

The representative of the Elston Company stated that the advertisement was authorized by his firm, but



did not represent that all of the old material advertised for sale came from the Old Dearborn School. He admitted that the advertisement was worded in such a way that it might give that impression to those hastily reading it. He further said that it was the custom of building wreckers to advertise more material than they expected to take from the building, and if the demand was larger than the supply, to make up the difference with old material in store. His estimate of the amount and value of the material taken from the Old Dearborn School by the Elston Company showed it to be worth approximately \$3,700, as compared with \$17,350, the value placed by Mr. Angel on the material.

The following is the statement of Mr. Angel as to the amount and value of material in the Old Dearborn School, compared with the statement of the representative of the Elston Company as to the amount and value of the material found in the building:

ANGEL'S CLAIM.		ELSTON'S STATEMENT OF ACTUAL MATERIAL.	
AMOUNT.	Value.	AMOUNT.	Value.
150,000 feet spruce.....	\$6,750 00	49,396 feet spruce.....	\$1,729 00
100,100 feet spruce boards....	3,000 00	27,100 feet spruce boards.....	813 00
40,000 feet sheathing.....	1,600 00	3,400 feet sheathing.....	102 00
75,000 feet hard pine floor boards.....	3,000 00	Iron and metals.....	650 00
Iron and metals.....	2,000 00	6,800 feet timber.....	204 00
Miscellaneous.....	1,000 00	7,600 feet studding.....	228 00
	\$17,350 00		\$3,726 00

The evidence shows that the amount of junk in the Old Dearborn Schoolhouse just before it was demolished differed from the amount there four years previous, when Mr. Angel made his alleged offer of \$4,000; and estimated the junk to be worth \$2,000. The boiler had been removed and sold, the electric lighting material, bells, gas fittings, and some old plumbing materials stored in the building had also been removed. The

evidence of various witnesses, including those who purchased the junk, is substantially in accord with the statements of the representatives of the Elston Company as to the amount and value of the junk. None of the witnesses examined supported the statement of Mr. Angel that there were 60,000 pounds of radiators in the Old Dearborn Schoolhouse, a building containing only ten rooms. Perry, Buxton & Doane, who purchased the radiators, stated that they took out of the building eighteen radiators and that they weighed 7,925 pounds. The janitor of the building estimated that there were seventeen cast-iron radiators. A representative of the American Radiator Company estimated that the eighteen radiators in question should weigh approximately 8,000 pounds.

The commission found that C. H. Blackall, architect, of the firm of Blackall, Clapp and Whittemore, was familiar with the Old Dearborn School. At its request Mr. Blackall examined the plans of the building and made an estimate of the amount of material and its value at the time of the demolition. He estimated the value, after making a deduction of 25 per cent. for destruction of portions of the material during the razing of the building, as approximately \$2,497, plus \$650 for junk, or a total of \$3,147. This figure is approximately the same as the estimate of Mr. Patterson and is over \$500 less than the estimate of Mr. Elston.

The commission has not been able to find anyone connected with the Schoolhouse Department who ever heard of the alleged \$4,000 offer which Mr. Angel stated he made four years ago to ex-Mayor Curley for the demolition of the Old Dearborn Schoolhouse. Mr. Angel should have made that offer to the Schoolhouse Department and not to the Mayor.

The Finance Commission believes that Marks Angel, representing the Roxbury Iron and Metal Company, with his experience, knew or should have known, at the time that he made his complaint regarding the contract for the demolition of the Old Dearborn Schoolhouse,

that the material as stated in the Elston Company's advertisement could not have come from the Old Dearborn Schoolhouse, that it was not worth \$17,350, and that there was no such profit as \$12,350 to the Elston Company. He also knew, or should have known, that 60,000 pounds of radiators could not possibly be in use in a ten-room school building.

The report of C. H. Blackall as to the amount and value of the old material in the Old Dearborn Schoolhouse, substantiating as it does the estimates of Mr. Patterson and the Elston Company, further supports the commission in its opinion.

The Finance Commission believes from all the evidence that the motive underlying the action of Marks Angel was the personal feeling existing between himself and the Thomas A. Elston Company, and not a desire to assist the Finance Commission. His failure to furnish the names of any witnesses who had made statements to him in support of his claim emphasizes that fact.

The statement of Mr. Angel that the Schoolhouse Department did not publicly advertise for bids for the demolition of the Old Dearborn Schoolhouse was correct. The Finance Commission believes that, in accordance with the city charter, all contracts over \$1,000 should be advertised except in clear emergencies, and awarded to the lowest responsible bidder.

The Finance Commission is of the opinion that the financial interests of the city have not suffered because the contract to demolish the Old Dearborn Schoolhouse was awarded to the Thomas A. Elston Company.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
ABOLISHING THE STATISTICS DEPARTMENT.

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BOSTON, November 9, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission submits herewith a report on the Statistics Department, and presents reasons for its abolition and the creation in its place of the office of Municipal Statistician under the jurisdiction of the Mayor's department.

The present Statistics Department was organized in 1897 as an experiment in this country. Its establishment was based upon European models and upon the work of the United States Census Bureau. Up to that year the statistics relating to the City of Boston were published under the direction of the Committee on Printing of the City Council and were compiled in a volume known as the "Boston Municipal Register."

The "Municipal Register" contained a compilation of the ordinances of the city, as well as reprints of the Boston charter and miscellaneous material relating to the organization of the city government and to statistics of voting, of births, marriages and deaths. The "Register" first appeared in 1821 and was published annually thereafter, the scope of the work having been increased by various additional features, although the form and makeup of the report remained practically unchanged. Thus in the first year of its publication the "Register" contained merely an account of the City Council and a list of the officers; in 1917 it had expanded to 351 pages and embodied reprints of the City Charter Amendments of 1909, long descriptions of each of the city and county departments, their powers and duties, the boundaries

of wards and of voting precincts, lists of members of the city government for 1909-16, mayors and certain other officials since 1822, and statistics of population and areas.

In 1897 Mayor Quincy's inaugural message to the city government urged the establishment of a statistical department for the city, to be composed of an unpaid commission, to secure full and systematic tabulation and analyses of current statistical information. The chief aim of such an organization was to prepare comparative municipal statistics, both of the Boston departments and of other cities in the country, so as to show by these studies the possible existence of waste or inefficiency in the conduct of the Boston departments. The department was also to be allowed to pursue such special lines of inquiry and investigation as it should deem proper. Its establishment had been urged by many representative Boston citizens, who were under the impression that such a Board could study the reports of the various city departments, tabulate their figures and percentages of cost, and present to citizens the exact expenses for conducting each and every municipal enterprise. Instead of obliging an inquirer to wade through a mass of material in the reports of the city departments, the essential information could have been already cut out and collated in a statistical report made by a bureau of statistics.

Such were the reports and studies issued by the European cities upon which it was proposed to establish the Boston model. Their reports were not mere reprints or uncommented extracts from departments' reports, but were a new tabulation of comparative materials gathered under a scientific system which rejected unnecessary material and collated essential information. The grouping of these tables was scientific and told in complete sequence the essential details of many phases of municipal effort.

On January 11, 1897, the Mayor submitted an ordinance establishing the department, to consist of six

members, of whom the city engineer should be one, *ex officio*. The members were to serve without pay. The ordinance was broad in its scope, the Board being authorized to "collect, compile and publish such statistics relating to the City of Boston and such statistics of other cities, for purposes of comparison, as they may deem of public importance." The department began operation on May 1, 1897.

One of the members appointed to the Board was Dr. Edward M. Hartwell, then director of physical training in the Boston schools. Soon after Dr. Hartwell's appointment he presented a report on the organization and management of the leading municipal statistical offices in Europe, and on September 1, 1897, was chosen secretary of the Board and resigned as statistics trustee. The first chairman of the Board was Laurence Minot, who served as such for ten years.

The first work undertaken by the department was the preparation of material (financial, vital and sanitary statistics) to be published in a monthly bulletin, as well as a special study of a school problem, and the editing and issuing of the municipal weekly gazette, the *City Record*. The department thus assumed a two-fold character, viz., a statistical and a research bureau for the gathering of financial, social and economic statistics.

It is difficult to appraise the value of the department without an intimate knowledge of its past current work, but the published annual reports of the department give an inquirer a pretty good ground work from which a review of its work may be made and its accomplishments weighed. The annual reports of the department from its establishment to the present time have been read. Without a single change the reports fall into four divisions, viz., a discussion of the material which has appeared in the "Special Bulletins," a summary of the tables and data of the monthly publications, short references to the "Municipal Register," and to the pamphlets relating to the city government. This mold has remained year after year, and no attempt has been

made to render the annual reports attractive by a difference in arrangement or by a variety of new features.

The very sameness in form and substance of the reports and the same phraseology and text of the pages detract from the usefulness of the publication. The special publications and the monthly bulletins were generally devoid of discussion and were confined to a presentation of tables, either for comparative periods or for a single financial year.

Thus, for three years there were tables devoted to "Foreign Commerce of the Principal Ports for the United States," another annual was "Population of 30 Principal Cities of the United States," and still another subject to which great prominence was given was "Boston School Census." On the other hand, there were tables which ought to have been interesting, such as the debt of Boston and analyses of loans issued. But it was due to the unattractiveness of the makeup of the bulletins, publications and the reports that the Statistics Department did not receive the support of the city government or of the public.

Even the department itself felt the lack of interest in its reports, for here and there one finds an apology for the lateness of publications of the "Municipal Register," and statements that to do good work more revenue is needed.

The growing dissatisfaction with the department which the trustees thought necessary to counteract is shown in a letter written by the chairman to the Mayor in 1902 — only five years after the creation of the department — stating "disappointment has been felt in some quarters at the comparatively small results obtained," and adding that the department is equipped to do good work "if the city government and the public will back us up." The letter concludes with a request for an appropriation of \$50,000, a corps of investigators and the passage of an ordinance requiring departments to furnish the Statistics Department with such information as it may desire.

The request was not only ignored, but the dissatisfaction with the department soon after found expression in votes in the Board of Aldermen for its abolition. Thus, on March 10, 1902, Alderman Tinkham introduced an ordinance abolishing the department, and the order favoring such action passed the Board without a dissenting vote (11 yeas — 0 nays). It would also have been acted favorably upon in the Common Council, but Mayor Collins addressed a note to that body, inclosing — without comment, however, — a petition signed by Thomas J. Gargan and other prominent Boston citizens, protesting against the abolition of the department.

The move for doing away with the department died in committee of the Common Council, and no further attempt to wipe out the department took place until 1904, when Alderman James M. Curley secured favorable action by the Board of Aldermen on the abolition of the department. The remarks then made by Mr. Curley showed that while his primary object was an attack upon the then chairman of the Statistics Department, Laurence Minot, he nevertheless made it clear that the department meant little in municipal progress. One of the remarks of Mr. Curley showed that in answer to a question to Dr. Hartwell in the committee room the latter had testified that there had not been a demand for more than twenty copies of the "Monthly Bulletin" from the various heads of departments of the City of Boston, with the possible exception of the Mayor.

The action of the aldermen, however, did not meet with favorable action by the Common Council, and the department therefore received a new lease of life. Mr. Minot shortly after resigned from the department because, as he now states, he felt that the department was accomplishing very little on its small appropriation.

The attacks upon the efficiency and usefulness of the department did not seem, however, to inspire it to more progressive action. The department continued on its old course, publishing the same statistics in the same form.



In 1908 Alderman Curley attempted another repeal of the department, but his action was defeated by the then Finance Commission, which recommended that the department be maintained until a better substitute was found. Later the Finance Commission recommended the abolition of the department, as well as the Registry Department, and the creation of a new department of Records and Statistics, to which should be appointed, as executive director, an expert statistician. The recommendation, however, was not followed. In 1915-16 it discontinued of its own motion the publication of the special and monthly bulletins, because of a "reduction of the usual allowance for printing." This reason, however, is not consistent with the appropriation of the department for that year, because the department was granted \$10,000, but only expended \$7,142.07, leaving a balance of \$2,857.93, which could have been used for printing the publications above referred to.

The suspension of these publications since 1914, or over four years ago, has met with no active protest from either citizens of Boston or of other cities, and tends to show that these publications had little permanent value. Furthermore, the lateness of the publications was so marked that they lost the value of timeliness and were useful only for the figures of past periods, rather than of current months. Thus, "Special Publication No. 11," giving the extraordinary receipts and expenditures of 1898-1902, did not appear until after "Publication No. 16" was issued, which was in 1909. The former Special Bulletin was therefore seven years late, and no special reason was assigned by the department for its belatedness. Similarly, one finds in many of the annual reports a statement that the "Municipal Register" did not appear until late in the fall of the year whose annals it recounted, but it was stated that the "responsibility for the delayed publication lies elsewhere."

It must be admitted by any student of the department's activities that the weakness of the department is found in the unprogressiveness of its administration.

Instead of pursuing broad lines of investigation and research, tending to show the growing extravagance, graft and waste in the Boston departments during the years 1897-1907, the department contented itself with stereotyped tables which proved nothing to one unacquainted with municipal enterprises. If the department had been alive to the growing decadence of the Boston departments, it would not have been necessary to have had appointed an investigating committee in 1907, and the citizens would have been informed of the waste rampant in the city in the years 1905-07. It therefore failed in its primary purposes to show by its comparative figures and tables the presence of waste and inefficiency in the conduct of the Boston departments. Its failure, however, was due largely, not to any inherent weakness in such a supervising board, but to the personnel of the office staff.

Always under the control of the Mayor's office, and its appropriation under the control of the City Council, the secretary of the department was caught between two forces, either of which it was impossible to antagonize without decapitation, and whose position could be secured only by a course of action which did not encroach upon the conduct of public officials.

Bred in such an atmosphere, the secretary of the department has adopted the easiest way, with the result that his department has become a mere collector of facts for the Mayor's office and for private citizens. Especially was this true during former Mayor Fitzgerald's second term of office, for the annual reports point out with evident pride that it had collected many facts for Mr. Fitzgerald, Nathan Matthews and former Lieutenant Governor Luce.

But again the weakness of the administrative force of the department is shown in the statement that instead of answering inquiries for information from the office of the Statistics Department, as a rightly administered bureau of statistics would have done, the Statistics Department thought it better to transmit a memoran-

dum to the department and allow it (the department) to conduct the correspondence with the inquirer. A well-regulated bureau would have shown to the city authorities the better method of referring all inquiries to it and thus have freed the city department to which the inquiry was directed from further labor and gathered under one authority all inquiries for municipal information.

The office staff of the department at the present time consists of the secretary, an editorial clerk, a statistical clerk and a stenographer. \* The personnel of the office below that of the secretary has constantly changed, the male assistants resigning after a few years of apprenticeship to enter fields where there were better openings. One of the former employees testified before a representative of the commission that he left because he came to know that the department was unprogressive and that it was impossible to improve conditions under the present leadership.

The department is costing the City of Boston approximately \$7,500 a year to maintain, and in view of its statement that it needed \$50,000 a year in order to perform its work properly, it can be readily seen that only meager results can be obtained from such a small appropriation.

At the present time the department's work involves the compilation, editing and publishing of the "Municipal Register" (the municipal year book), the publication of two pamphlets, entitled respectively "Organization of the City Government" and "Boston Statistics," the handling of the subscription and accounts of the *City Record* (the municipal weekly gazette) and the gathering of facts which formerly appeared in the two distinct publications referred to above, viz., the "Special Publication" and the "Monthly Bulletins."

The "Municipal Register," which as already stated has been printed annually since 1821, explains the organization and functions of the city government and

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\* Position now vacant.

the powers, duties and salaries of the important city and county officers. A large part of it is devoted, however, to statistics of population, areas, elections and finance. While the "Register" gives data which is important for students of municipal research, the presentation of its material has fallen into such a stereotyped form that practically the only changes recorded from year to year are the additions of new annual figures and the appointment of new city officials. Indeed for a period of twenty years it has only been in one annual report, viz., 1899-1900, that one finds a reference to any change in the composition of the volume. In the report of that year it was stated that the "Register" was "somewhat changed and rearranged."

The book is susceptible of many changes so as to make it more nearly approximate the design and purpose of a municipal year book, such, for example, as the city of New York issued in 1916. A study of the present composition of the "Municipal Register" will show the tendency of the Statistics Department to enlarge the size of the book by the addition of pages of subject matter, which are mostly reprints of material appearing in individual reports of the city departments. For example, the "Register" for 1917 contains 178 pages of data which can be found in individual reports of the various city departments. A rearrangement of this material and the elimination of its prolix tables will reduce the size of the volume and render it more serviceable for persons seeking information on city and county government.

A comparison of the Boston register with the handy little volume published by the city of New York two years ago shows the opportunity for the issuance of a municipal year book on up-to-date progressive lines. The New York manual in form is that of primer and prefaces the work by a presentation in three clear but succinct tables the administrative and legislative offices and boards of the city, as well as the administrative county and judicial offices. These tables are then

followed by a description of the executive offices of the city, then the legislative and administrative departments, then the financial departments, then a discussion of the subject of taxation, which is followed by a description of the department of education and recreation, and in due order follow descriptions of the departments of health, sanitation and charities, protection of life and property, correction, public utilities, law and judiciary, and miscellaneous activities which are impossible of grouping under any of the foregoing headings. The book closes with a series of financial tables, showing the appropriations and expenditures of the city for a period of three years, and a subdivision of the expenditures among the various departments of the city and the manner in which the city's each hundred dollars is spent, grouped by purposes.

Social statistics, such as births, marriages and deaths, are reduced to a very brief compass. The purpose of the book is to present the more important facts relating to the city government in condensed and intelligent form.

The city of Chicago maintains a bureau of statistics within the department of the Mayor, consisting of a statistician and a stenographer, and its duties and work are described in the "Chicago Manual" as follows:

The Bureau of Statistics is a bureau in the department of the Mayor. To the City Statistician are referred for replies letters received at the office of the Mayor, requesting information on particular and general matters of the municipality and its government, and also data relating to public affairs of the nation and the world. Hundreds of such letters every month are received, which may not be readily answered by the secretary to the Mayor, but which must be answered with sufficient painstaking and promptly. Such is the rule laid down by the Mayor. Numerous letters besides are sent to this bureau from the various other departments and from the city clerk, all asking for information that may not at once be furnished by them. These letters altogether number several hundreds in every month, and amount to thousands in a single year. Replies are written out of ready stores of information, or from quickly

accessible municipal or governmental reports and documents, and books on practical civics in the municipal library. Besides, he writes many letters of original inquiry for officials and citizens who command his assistance. He addresses out the Mayor's formal messages and the reports of the Department of Public Works, and on occasion other city documents as well. And he compiles and publishes each year the "Chicago City Manual."

The duties of this office are therefore not very different from the work performed by the Boston Statistics Department, with its corps of four employees, although the force employed by Boston is twice that of the Chicago office. The reason for the larger number in Boston is due to the continued work on the unpublished statistics, which serve no really useful purpose, and the gathering of them should be discontinued at the earliest possible moment.

The commission believes that there is a place in municipal life for a municipal statistician, but does not feel that there should exist a separate department. That there is no need of a separate department is borne out by the fact that from 1911 to 1918 there have been only eight meetings of the board, or an average of about one meeting a year. It is a further fact that during this period no record of the meetings showed that any policy for conducting the department was adopted.

The gathering of information for the Mayor, for heads of city departments, or for persons or organizations outside the city government should be handled by the municipal statistician. Such an official could work out a plan as to what facts would be wanted regarding each department, bureau or other unit, or what data are important concerning given phases of municipal activity. Then uniform information, comparable statistics and a minimum of useless material would be at the quick disposal of every official, every councilman and every citizen. Such an officer should be a statistician of broad experience, able not only to initiate proper studies, but also to put them into proper form. He should be given

charge of the "Municipal Register" and its form of presentation radically changed and condensed. It should follow in a large measure the excellent form of the "New York Manual." He should also be charged with the duty and responsibility of editing all the annual reports of the city and given power of elimination, correction and distribution. From these annual reports he should tabulate the essential information and make it a part of the "Municipal Register." Furthermore, he should have charge of a municipal reference library situated in City Hall, where all reports of the City of Boston and other cities could be housed and thus readily accessible to the heads of city departments.

As the executive department of the City of Boston under the present charter is on a four-year term, it does not seem necessary to put the city to the expense of an annual year book. All the purposes of an intelligent and comprehensive review of the activities of the city would be met by the publication of such a volume biennially or quadrennially. The two smaller publications issued by the department, "Boston Statistics" and "Organization of the City Government," which are a current yearly review of changes in the City Government, could be continued in a combined form and would serve as current addenda to the "Municipal Register."

The size, however, of these two smaller publications could be reduced so as to present only the most important data of the city's activities. The printing of such matter as "Memorable Sites and Buildings," printed in the Boston Statistics for 1917, need not be printed yearly but should appear in the "Municipal Register." Nor need these permanent facts be often restated. The "Municipal Register" should be numbered by volumes and each volume should contain a comprehensive and cumulative index referring to data appearing in earlier editions. Thus a great amount of reprinting would be saved and the size of the "Register" kept from undue proportions. The handling of the subscriptions

and accounts of the *City Record*, which was transferred to the department in December, 1915, should be put under the control of the editor of the *City Record*. The transfer to the Statistics Department has not been of financial benefit to the city, as the number of paid subscribers has dropped from 1,050 (April 11, 1914) to 930 (July 26, 1918).

Since its organization the department has cost the City of Boston the large sum of \$194,348.67, excluding the cost of the "Municipal Register," which was paid for out of a special appropriation for printing. If the cost of the "Register" from 1899,— the year the Statistics Department took charge of it,— which amounts to \$71,051.53, is added to the total ordinary expenditure of the department, the expense to the City of Boston will amount to \$259,315.19.\* Furthermore, if to this cost is added the expenses (\$2,979.49) for the printing and binding of the special pamphlet "Organization of the City Government," it will give a grand total of \$262,294.68, which the Statistics Department has had control of in the last twenty years.

The commission believes that if the Statistics Department were abolished and a municipal statistician appointed, with powers as outlined below, the yearly saving to the city would be very large, not counting the increase in the efficiency of the service to the city.

The commission recommends:

1. That the Statistics Department as at present constituted be abolished.
2. That the position of city statistician be created within the Mayor's office.
3. That the city statistician be charged with the following duties:

(a) Compiling and publishing of the "Municipal Register" once every four years.

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\* These figures are approximate, as the cost of printing the city "Municipal Register" for the years 1905 to 1909, inclusive, and the cost of binding it for the years 1899 to 1909, inclusive, cannot be given by either the Auditing Department, the Statistics Department or the Printing Department.



- (b) Publishing annually, except every fourth year, of a small pamphlet on changes in city government and city statistics, including concise tables of cost.
- (c) Editing, revising, controlling and distributing annual reports of departments.
- (d) Charge of the Municipal Reference Library.
- (e) Conducting correspondence for information concerning the city from outside inquiries.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*AN INVENTORY OF THE CITY'S PROPERTY  
CONTROLLED BY CITY AND COUNTY  
DEPARTMENTS.

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BOSTON, November 9, 1918.HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission feels that an inventory of the city's property now controlled by the different city and county departments should be made, in order that there may be a proper development to the segregated budget idea. Such an inventory has never been considered in connection with the budget hearings, and consequently the city government, in appropriating money under the B, C, D and E groups of the budget has not had before it data of personal property now owned by the city upon which to base an intelligent analysis of the needs of the year.

New York City has recently started such an inventory and in due course will be in a position of positive knowledge as to each article of personal property owned by the city.

The commission believes that for the present the best and most expeditious way to make such a stock accounting would be through the different departments. The commission accordingly requests Your Honor to send a circular letter to all city and county departments, requesting them to prepare and to forward to you by December 1 a complete and detailed inventory of property and stock in their possession or control. If Your Honor encounters any difficulty with the county depart-

ments, the Finance Commission will be glad to assist by assigning special men for the work. The returns should be made in triplicate, so as to provide copies for your office, the Budget Commissioner and the Finance Commission.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

SECOND COMMUNICATION TO THE MAYOR  
*in relation to*  
THE PURCHASE OF COFFEE BY THE PENAL  
INSTITUTIONS DEPARTMENT.

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BOSTON, November 15, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission on May 1, 1918, called to your attention the purchase of 30,000 pounds of coffee by the Penal Institutions Department in the years 1916 and 1917. The price ranged from 17 cents to 19 cents a pound and the amount undelivered, but paid for, on the date of the Finance Commission's report was 14,000 pounds. This undelivered quantity represented a two years' supply for the Penal Institutions Department, and the commission suggested that a condition might arise which would place the city in a difficult position as to its right to the coffee for which it had already paid.

Following that report, the Acting Penal Commissioner, Mr. Bates, attempted to apportion the coffee among the various city departments in order to insure immediate delivery of goods for which the city had paid, but the coffee being of such a poor grade the institutional departments of the city refused to accept it. Being unable to effect a settlement with the John J. Arroll Company, nothing further was done by the city authorities.

The commission recently took up the matter with the department of the state food administration and through the good offices of Mr. Clark and Mr. Everett of that department has effected a tentative arrangement with Mr. Flood of Chase & Sanborn to take the undelivered portion of the coffee and to credit the city with a quantity

of coffee of a higher grade, allowing the city 12 cents a pound for the Arroll coffee. Chase & Sanborn are doing this in a spirit of public duty so as to assist the city to extricate itself from these unfortunate purchases.

On October 30 there remained undelivered 10,467 pounds.

The commission has communicated this arrangement to the Superintendent of the Supply Department and to the Acting Penal Commissioner, Mr. Bates, and has been informed that both of these officials have no objections to the proposed plan for disposing of the Arroll coffee.

The Supply Department was requested by a representative of the commission to procure from Arroll & Co. a sample of the green coffee, so that it might be examined. The Superintendent of Supplies reported that Arroll & Co. refused to furnish such a sample.

The Finance Commission recommends that the opinion of the Law Department be asked and, if it should decide that the City of Boston is bound by the contract, the commission recommends that the arrangements made with Chase & Sanborn in reference to the Arroll coffee be carried out, providing the Acting Penal Commissioner and the Superintendent of Supplies approve.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE WARD STREET REFUSE RECEIVING  
STATION.

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BOSTON, November 18, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—On May 10, 1917, the Finance Commission reported to the then Mayor in relation to the Ward street refuse receiving station and the possible savings that could be made to the city in connection with the operation of that station. It called particular attention to the fact that the city was furnishing labor and teams for the operation of that station, apparently to do the work that the contractor, the Boston Development and Sanitary Company, was called upon to do under its contract. The conditions outlined in that report are continuing at the present time and the matter of that report is applicable to present conditions. The figures of monthly expenditures show that there has been a decided increase during the present year in the amount of work paid for by the city as compared with the corresponding months of the previous year.

The portion of the Finance Commission's report of 1917, which is of special importance in connection with this report, is found on page 68 of Vol. XIII. of the Finance Commission's reports, and reads as follows:

The Finance Commission believes that the method now in use of furnishing labor and teams to the contractor and billing him therefor should be immediately abandoned and that the method provided in the contract of deducting the cost of such

labor and materials from the money due the contractor should be followed. There is no reason why the city should initiate legal proceedings in attempting to collect from the contractor. The burden of such proceedings should be on the contractor in case the city exceeds its rights under the contract.

The city has expended to date in doing work which, according to the provisions of the contract, properly belongs to the Development Company, approximately \$62,000, and has apparently made no serious attempt to collect this sum from the company. An attempt was made on January 31, 1918, during the closing days of your predecessor's administration, to balance the claims of the city, then amounting to about \$22,000, against the claims of the company which were not presented in detail, amounting to approximately \$27,000.

This amount was apparently all the claim held by the Development Company against the city at that time. At a conference held in the Mayor's office, January 31, 1918, on the question of settling the mutual claims, the Finance Commission asked that it be furnished by the Commissioner of Public Works and the Law Department with the facts upon which the respective claims, namely, the Development Company's and the city's were based. The facts were not furnished and the commission did not have an opportunity to express an opinion on the proposed settlement. It appears that after the conference was ended, and in the absence of the Finance Commission, a mutual release was signed by representatives of the company and of the city, but for some reason not yet clear to the Finance Commission the settlement was never consummated. A few days later the company brought suit against the city for claims aggregating \$400,000, the writ being dated February 2, 1918.

In consideration of these conditions and the urgent need of money for various municipal expenditures, the Finance Commission reiterates its opinion as above

quoted, and recommends that Your Honor take immediate measures to deduct from the monthly payments to the Boston Development and Sanitary Company such sums as have been expended by the city to assist the Development Company in properly performing its work at the Ward street station and other localities.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*



COMMUNICATION TO THE MAYOR  
*in relation to*  
SALARY INCREASES FOR CITY EMPLOYEES.

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Boston, November 19, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission presents herewith a report upon the subject of salary increases for city employees. The commission feels that this matter is one which should receive the attention of Your Honor at this time, so that department executives in making up their budget estimates may be given definite orders as to what policy of salary increase the city will follow in the coming year. If such a definite policy is established, the study of the budget will be simplified and the time spent in cutting down excessive increases will be greatly lessened. It will also have the result of doing away with the old custom of large increases by department heads, and of shifting responsibility for the later cut from the department head to the Mayor.

The commission has observed for some time agitation in Boston and in other cities for increases in salaries by city employees. This agitation has become more pronounced this year than last year, and the demand on the part of city employees generally has reached such a state that city authorities must face the solution of it without delay. The demand rests principally upon the increased cost of living produced by the present war. That such a condition exists is beyond dispute, and in this report the commission predicates its conclusions upon that fact.

Boston did not solve the question last year, due to the fact that a new administration took office after the budget had been prepared and submitted by depart-

ment executives. Thus there was no opportunity to study completely a uniform scheme of salary increases or to formulate a plan for the entire city. The city, however, should adopt a plan this year and should consistently carry it out. If Boston had a system of standardized salary schedules the present difficulty could be more easily solved by a unit increase of a temporary nature to be continuous during the period of the war. Not having such a system, and the burden of increased prices falling upon all classes of employees alike, it is necessary to consider a unit or percentage increase which will apply to all employees of the lower grades.

The report falls into six divisions:

1. Increased compensation to laborers.
2. Increased compensation to mechanics, including all skilled artisans.
3. Increases to policemen and firemen.
4. Increases to city employees other than those mentioned above: (a) those receiving less than \$1,800; (b) those receiving \$1,800 or more.
5. Exclusion of county employees from participation in any salary increases.
6. Necessity for purging of pay rolls and of granting present increases as a temporary war expedient.

#### 1. INCREASED COMPENSATION TO LABORERS.

The burden of increased price of commodities falls the hardest upon the lowest paid of the city's employees, and this burden has become increasingly great in the present year.

The city laborer now receives \$3 for an 8-hour day. This per diem compensation has been at this figure since June 1, 1917, and in the increases of pay last year the question of increases to the city laborer was not considered. The continuous upward tendency of prices during the present year, when the cost of living in Boston has advanced 12.29 per cent. between March and September, 1918, caused a demand upon the part

of city laborers that the city bear a share of this new burden by granting increased compensation of 50 cents per diem.

The present \$3 wage nets the city laborer \$936 a year, and in addition he has two weeks' vacation with pay, a Saturday half-holiday and a noncontributory pension system.

It is a well known condition of city employment that once compensation to any person or group of employees is raised it is almost impossible to decrease it. Once granted, it becomes an inalienable right to possession, to be handed down from employee to employee. Thus public employment differs from private, for in the latter the law of supply and demand applies and wages of private laborers fluctuate with the market prices. While the present wage in private employ may be temporarily larger than in the public service, this compensation will fall as soon as the labor market becomes overcrowded.

The prevailing rate for unskilled labor in Boston is 50 cents an hour for a 9-hour day. A survey of ten leading contractors in Boston, doing general contract work, showed that the wage schedule for unskilled laborers varied from 40 cents to 50 cents an hour, seven paying 50 cents an hour, one having a sliding scale from 40 cents to 45 cents, one 47½ cents, and the other 55 cents. If the lowest of these rates, 40 cents, were taken the city laborer would be entitled to \$3.20 a day.

It is true, however, that this wage is paid only to able-bodied young men, who are capable of performing a day's work of nine hours' duration. Selection of only the fit and the strong is made by private contractors and payment is made only upon the basis of actual hours worked. Furthermore, the strict supervisory conditions under which private laborers work make private employment arduous and accordingly less desirable.

On the other hand, employment in the city is easy, the hours of labor are less, the supervision is lax, and the compensation secure. The average age of the city

laborer is over fifty, an age which is so far advanced that it could not hope to compete successfully with that of persons in private employment. Thus in the Public Works Department, out of a roster of 1,750 laborers, 75 per cent. are estimated to be over fifty years of age. In the Park and Recreation Department 65 per cent. of its laboring forces are estimated to be over the same age and the same condition prevails in the Cemetery Department, viz., approximately 65 per cent. are over fifty years of age.

The conditions of city employment, therefore, are different from those of private employment, and while the remuneration in the former has temporarily fallen below that of private contractors these points are over-balanced by other factors. Consideration of the financial burden which such an increase would put upon the citizens should be given so that equity, based upon justice alike to city laborers and to the taxpayers, may be rendered. To put into operation an increase of fifty cents a day to city laborers for the next year would involve an expenditure of approximately \$314,496, or the equivalent of an increase of approximately twenty-one cents a thousand on the tax rate.

Weighing, therefore, all these considerations, viz., the living hardship on the city laborer, the present attractiveness of private remuneration, and the increased burden on the taxpayer, the commission feels that justice will be done to all if an advance of twenty-five cents per diem is granted the lower grade of city laborers, viz., those receiving \$3 a day. Such increase would call for an additional expenditure of approximately \$157,248. This unit increase is in line with the policy adopted by New York City, which recently incorporated in its 1919 budget an increase to \$3.25 a day for its laborers, although there was an agitation for the higher rate of \$3.50. This request was rejected as incompatible with the financial burden of the city and the quarter dollar raise finally decided upon.

## 2. INCREASED COMPENSATION TO MECHANICS, INCLUDING SKILLED ARTISANS.

The problem confronting the city in its plan for dealing with increased compensation for its higher grades of skilled workmen is at present distinctly a competitive one. The fields for skilled artisans have broadened with the war and the openings are so attractive from a money standpoint that good artisans are preferring to accept private employment, because of the highly inflated wage. The condition of high prices which was found in the case of the lower class laborers is true also of the highly skilled workmen. The opportunity for higher pay, for union hours, and for permanency of employment are factors which offset to a great measure the former advantages of city employment. The city, therefore, must compete with private employers to keep its good artisans in its service and to do so it must meet the demands for higher wages in such a way as to deter men from abandoning the city for other employment.

Other cities of the country last year met the problem by substantial increases and New York for its next year's budget will give the prevailing rate of wage, which is practically the union rate.

Philadelphia has under consideration a 15 per cent. increase to its \$4 a day men and 10 per cent. to those receiving over \$4. Milwaukee gave a \$10 a month increase to all its employees. Indianapolis gave an increase of 40 cents to carpenters, raising them from \$4.40 to \$4.80 a day. Baltimore and Chicago gave 10 per cent. increases to \$4 a day men. Moreover, the latter city allowed the union scale to all union mechanics. St. Louis granted 10 per cent. to those mechanics receiving \$5 a day and 5 per cent. to those receiving more than \$5 a day.

The prevailing rate of wages \* for mechanics in Boston contract and building trades varies from 55 cents an hour to 80 cents an hour. The mechanics of the Boston

\* Figures taken from chart compiled July 1, 1918, for the Builders' Association of Boston.

departments have been receiving the unit wage of \$4 a day since the 1918 budget took effect. Under the administration of Your Honor the action was taken to increase all artisans under this classification to this uniform scale and the members of the city force have been enjoying this increase for the present year.

To increase the wages of mechanics 50 cents a day would require an additional appropriation to carry it out of approximately \$79,784. To increase the wage 25 cents a day would require only approximately \$39,892. The commission feels that such an increase would be justifiable, considering the vast number of other employees of other classes to be considered. The war burden of high prices is of course relatively smaller as the higher grade of salary is approached, and consequently the higher paid artisan is more able to bear the strain, even though certain retrenchments on living may have to be made.

### 3. INCREASES TO FIREMEN AND POLICEMEN.

The matter of granting increases to the members of the Fire and Police Departments presents no such problem as that of the labor force of the city. Both the Fire and Police Departments have recently had their hours of labor generously cut down by the action of the city government.

The Fire Department of Boston is one of the most favored departments of the city and is accorded more privileges than most fire departments of the country. At present the uniformed members receive a maximum salary of \$1,400 a year, one day off in three, fourteen days' annual vacation and time off for sickness and injury occasioned in line of duty. In addition they have a pension system applicable only to their members.

The policemen of Boston, too, are given \$1,400 maximum salary, two weeks' vacation with pay, one day off in eight, and a pension system of their own. With the exception of the days off, members of these departments are on a parity.

There has been for some time agitation by members

of the Fire Department for increases to all grades of the fire service, which would total a yearly increased expenditure of \$326,300 on the city. One of the requests is for an increase in the maximum of the firemen so as to raise it from \$1,400 to \$1,700.

The Finance Commission believes that the maximum pay of \$1,400 yearly for the members of the Fire Department should be increased to \$1,500 and the other increases should be denied. In expressing the opinion that this increase should be made to the firemen, the commission does not change its opinion as to the inadvisability of the granting of one day off in three to the members of the Fire Department. It still believes that it should not have been granted under war conditions. The commission further wishes to have it understood that it does not, by this recommendation, condone the strike agitation that certain members of the Fire Department were reported to have engaged in last summer.

The members of the Police Department were doubtless as desirous of an increase in their salary as the firemen, but with a better spirit of fair play to their city and to their own reputation refused to a man to support coercive measures on the city authorities.

A police schedule submitted to Your Honor gives salary increases calling for an additional expenditure of \$209,400 \* for a full year, divided as follows:

	Amount of Increase.	Increased to.
Inspectors — Lieutenants.....	\$200 00	\$2,200 00
Sergeants.....	150 00	1,900 00
Patrolmen now receiving \$1,400.....	100 00	1,500 00
Patrolmen now receiving \$1,300.....	100 00	1,400 00
Patrolmen now receiving \$1,200.....	100 00	1,300 00
Patrolmen now receiving \$1,100.....	100 00	1,200 00
Patrolmen now receiving \$1,000.....	200 00	1,200 00
Reservemen now receiving \$900.....	200 00	1,100 00

\*Approximate only; would be increased by \$10,000 if men now in war service returned to the department and no vacancies occurred in present force.

The captains of the Police Department, with the consent of the Police Commissioner, also called upon Your Honor to discuss an increase in their \$3,000 salary, but presented no specified amount of increase, although the sum of \$300 was alluded to in the course of the interview.

The Finance Commission, for reasons stated in a later part of the report, eliminates from this discussion any increases to men now receiving \$1,800 or over.

Therefore no consideration is given to the request for an increase of \$200 to inspectors, lieutenants, and the increase for this group should be denied. The class of sergeants now receiving \$1,750 and the patrolmen, including the reservemen, are only included in the recommendations.

The schedule of the Police Department for these two latter groups calls for a raise in the maximum already established by sums of \$150 and \$100 for sergeants and patrolmen respectively. It further seeks to give an increase of a double sum of \$200 to patrolmen receiving \$900 and \$1,000. To give the increase to the reserves will require a change in the law, as it is provided by ch. 177 of the Acts of 1887 that they shall receive \$2.50 a day. The commission assumes, however, that this technical difficulty will be overcome if it is finally decided by the city authorities to grant an increase to them.

The patrolmen schedule has this distinct advantage in that, while it raises the maximum by \$100 and the minimum by \$200, it leaves the intervening ranks, viz., those now receiving \$1,100 to \$1,300, with the old yearly step increase. Thus the burden on the city will not be extremely high. It, however, places a slight injustice upon those receiving \$1,100 a year, for they only receive their step increase, while the \$1,000 men are advanced a double rate. The commission feels that such a disparity would cause restlessness and ill feeling between these grades and would tend to destroy the morale of the de-



partment. The commission believes that the action of Your Honor last summer in the firemen's case, when the \$900 and \$1,000 men were advanced to \$1,100, renders more equitable justice to the employees. The commission believes, therefore, that the salary schedule of the Police Department should include the following changes.

Sergeants should be advanced to \$1,800, thus allowing them a \$50 increase; the patrolmen maximum of \$1,400 should be raised to \$1,500 and the reservemen should be given a minimum entrance salary of \$1,100. The \$1,000 class of patrolmen, however, should be given only a \$100 step advance. Such a plan will keep the regular \$100 step rate unchanged in the department and allow sergeants and patrolmen an advance to a higher maximum. This policy will involve much less money than the \$209,400 submitted by the Police Department.

#### 4. INCREASES TO CITY EMPLOYEES OTHER THAN LABORERS, MECHANICS, FIREMEN AND POLICEMEN.

It has been the custom for the city in the last two years since the segregated budget was adopted to limit increases of salaries to increments of \$100. This standard was adopted as the fairest one and no adverse feeling has been found to exist as a result of such a policy. City employees generally have come to regard it as a proper unit increase and the Finance Commission, in passing upon department requests, has approved this unit increase. In normal times increases are presumably only granted in case of merit, and are not regarded as an inalienable right. The extraordinary times, however, in which we are now living have forced municipal authorities to depart somewhat from such a strict rule and to consider means of lightening the burden of living conditions. Other cities have adopted the policy of Boston of granting \$100 unit increases to all city employees below the \$1,800 class and to decline increases to all those above this rate. It has been claimed that the soaring cost of living has

brought hardship to all classes of workers, and that no one group can claim monopoly of the hardship. This is undoubtedly true, but it is also indisputable that the higher paid employee is more able to adjust his living condition to the times than is the low paid man.

To grant increases to all city employees regardless of their salary receipts would be impossible of fulfillment from a financial standpoint, and the only policy which the city can adopt is to place a line of separation between what it considers a low and a high salary. The line of separation at \$1,800, the commission believes, is a fair one, not only because it has been adopted by New York City for the 1918 and 1919 budget, and also last year by Chicago, but because in practice the City of Boston adopted it last year. To abandon it now for a lower grade of \$1,500, as suggested, would upset the practice already established and produce discontent and ill feeling among city employees who now feel that \$1,800 is the established line of demarcation.

##### 5. THE EXCLUSION OF COUNTY EMPLOYEES FROM PARTICIPATION IN ANY SALARY INCREASES.

An anomalous situation was presented to the city this year in the matter of salary increases for county employees due to the fact that the Legislature, having control over the raising of county salaries, acted independently of the city in passing bills for salary raises. In the regular budget estimates the county departments included requests for increased compensation for their employees, and in the passage of the budget these increases were favorably acted upon. The total amount involved in the action of the city was approximately \$12,100. After these increases had been disposed of the Legislature took up the matter of salary standardization for county employees and, despite the protest of the city and despite the argument that county employees had already been provided for, passed special acts giving increased compensation to persons holding county positions. The mandatory act (ch. 260 of the General Acts

of 1918) granted 10 per cent. increase to the July 1, 1917, salary of all county employees receiving \$2,500 or less.\* By these acts an additional burden of \$48,973.58 was put upon the city which, together with the city's independent increases, amounted to approximately \$61,-073.58. The result was that many county employees found themselves with double increases, amounting in some cases as high as \$800.

The 10 per cent. advance was granted on account of the living conditions of the times and because a special investigation of county salaries was being made by the State Supervisor of Administration. On this statement of facts there seems no reason for any further advance to county employees pending the report from the state department. This recommendation should include all positions, even where a step rate is in force, for to allow such an advance now might unsettle the study at present being made.

The commission advises Your Honor to refuse to grant appropriations for increased county salaries, except where there is mandatory legislation for them. The commission also believes that Your Honor should apply for a change in the law, so that henceforth no Suffolk County expenditures can be put upon the city without the consent of the city government.

#### 6. NECESSITY FOR PURGING OF PAY ROLLS AND OF GRANTING PRESENT INCREASES AS A TEMPORARY WAR EXPEDIENT.

The above recommendations, if carried out without a corresponding decrease in other items of expenditure, will result in an increased burden for the taxpayers. It is therefore only just that the city executive should give immediate study to the purging of department pay rolls for the purpose of eliminating those persons who are unnecessary and who are not now performing a day's work for their daily wage. Reports without number have been written by the Finance Commission, calling

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\* Except those raised by act of Legislature in 1918.

the attention of various mayors to the need for eliminating the "students" and superfluous workers on the city's pay roll, but no chief executive has as yet ever applied himself to this task.

With the demand for larger salaries, need for action has now arisen, so that, unless Your Honor undertakes the work at once, the demands of the city employees for more pay will make inevitable a large increase in the tax rate. This would spell further disaster to the real estate of the city and deal it such a blow that it will long be unable to rise from its already low state of depression. The increase this year to the tax rate is an illustration of the unsalable condition into which the realty of the city has been cast. To carry out the suggestions and recommendations of the commission along the above lines, the commission respectfully calls to Your Honor's attention the reports of the Finance Commission on the superfluous pay rolls of the city, and recommends that Your Honor direct all heads of departments to furnish you with a list of positions in their respective divisions which in their opinion they consider unnecessary. Having obtained such a list, the Finance Commission is prepared to advise you whether the department head is assisting Your Honor or is protecting favored subordinates.

With the purging of the pay rolls of unnecessary help, the just demands of the city employees can undoubtedly be met without any further tax burden upon the citizens of Boston. If such action is not taken an increase of the tax rate is inevitable.

The Finance Commission is now, as heretofore, opposed to increases in the tax rate until every measure is exhausted to avoid such increase.

In the foregoing pages the commission has touched upon the merit of temporary increases during the period of the war, and stated that if Boston had adopted a standardized salary schedule it would have been easy to apply a unit increase of a temporary nature. The commission feels that, even though no such system has

been adopted by the city, the increases recommended by it, as above outlined, should be considered only as war measures and should be so stated in the passage of the budget. In other words, the budget sheets should have a column specially captioned, "War increases," which should not be considered as permanent increases, but only for such period as the city executive decided the high prices due to the war might make it necessary to continue them. Such a policy has recently been adopted by the city of St. Louis. These increases would not then become permanent fixtures to city salaries, but could be regarded as so temporary as to be the subject for consideration year after year. Thus the living burden of the city's employees would be lightened and the taxpayers would be at least in a position to demand that these temporary benefits be cut off as soon as the necessity for their existence has passed.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

SECOND COMMUNICATION TO THE MAYOR  
*in relation to*  
OVERTIME PAYMENTS BY THE PARK AND  
RECREATION DEPARTMENT.

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BOSTON, November 27, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission is in receipt of your letter of November 11, inclosing a communication from the chairman of the Park Department relative to the matter of overtime payments for the Park and Recreation Department.

The commission understands from your communication that you are in accord with the recent retrogressive action of the chairman of the Park Department in re-establishing in that department money payments for overtime work.

The commission pointed out to Your Honor in its communication of October 25 that the Park Department had been able to accomplish its work for four years under the administration of Mr. Shea's predecessor, and during the time preceding Mr. Shea's appointment as permanent chairman, without granting money payments for overtime work.

The commission recognizes that there are times when work after hours or on Sundays, Saturday afternoons and holidays may be necessary in the conduct of the Park Department's work, but as such overtime work is a natural result of the administration of the Park Department's activities, the commission is in entire accord with Mr. Dillon's policy of so arranging his schedules that compensatory time off would be given employees whenever they were required to work after hours. Examples of arranging their schedules and grant-

ing compensatory time off may be found in cities other than Boston. For example, in the Park Department of the city of New York per diem men cannot under the law be paid overtime, and the per annum men work overtime without extra compensation, although a small allowance for supper money to the latter class is made.

The engineer of that department informs the commission that "if emergencies such as danger to life or limb or conditions which might create accidents arose, the labor force might be employed overtime and some concession might be made as to allowing them time next day. These cases have not occurred in the Park Department."

The director of the Park and Recreation Commission of Worcester informs the Finance Commission that the general rule of the department is to grant compensatory time off whenever the department force is required to work on Saturday afternoons and Sundays, and that the system has been in use for some years and has proved to be satisfactory.

The Metropolitan Park Commission, whose territory is contiguous in many cases to that of the Boston Park Department and whose work is identical, informs the Finance Commission that when work other than an emergency is required to be performed by the laboring forces requiring more than eight hours' work in any day, or work on Sunday, it is done as a part of the regular week's work by special assignment of hours, so that the total number of hours' work during the week does not exceed forty-eight. Work done on Saturday afternoons and holidays is compensated for by equivalent time off some other day, and the department reports that the workings of the department are not disrupted or otherwise affected by this system.

The following cities also allow no overtime payments to their employees:

*Baltimore.*—No overtime payments allowed, but actual expense of suppers paid.

*Philadelphia.*— No overtime payments allowed, but less than one dollar for meals only when working until late in the evening.

*San Francisco.*— Overtime prohibited by the city charter of San Francisco.

The granting of overtime payments to city employees has been found to be detrimental and has resulted in great abuses in every city where it has been tried. They are invariably given to special favorites and have resulted in dissatisfaction and disorganization among city employees. Boston has been no exception to the rule.

Because of the above facts the commission respectfully dissents from Your Honor's statement in your letter of November 11, that Mr. Shea has established a good case in the matter of overtime money payments in his department.

The commission renews its recommendation of October 25, that Your Honor order the Park Department to adhere to its policy of no overtime money payments.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*



COMMUNICATION TO THE MAYOR  
*in relation to*  
THE DISPOSITION OF MOTOR VEHICLE FEES.

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BOSTON, December 6, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The commission calls your attention to the necessity for having a representative of the City of Boston appear before the special committee now considering the amount and disposition of motor vehicle fees. This committee was authorized by ch. 72 of the Resolves of 1918, which provide for an investigation of the amount and disposition of motor vehicle fees, and includes an inquiry as to whether or not any change should be made in the matter of distributing and applying these fees. As Your Honor undoubtedly knows, the Commonwealth collects all licenses for motor fees and uses this large fund for the expenses of the Massachusetts Highway Commission and for the construction and repair of state highways. Although Boston furnishes a large percentage of these fees, and although its highways and parkways are used to a great extent by the automobilists from all over the state, no share of these license fees is apportioned to the city. Former Mayor Fitzgerald tried in the years 1912 and 1913 to secure legislative amendment so as to permit Boston to share in this license fund, but without success. (See Senate Bill 110, 1912; House Bill 112, 1913.)

Inasmuch as the General Court has reopened the question and has appointed a special committee of five to report on this and other allied matters, the commission

suggests that Your Honor instruct the Corporation Counsel to appear before the committee to represent the interests of Boston. At the present time no representative from Boston has appeared before the committee and the report will be made to the incoming General Court.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
CERTAIN BILLS FOR REPAIRS ON FIRE  
STATIONS.

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BOSTON, December 6, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission has investigated the bills of Crowley & Hickey and Edward C. Kelly for repair work at certain fire stations, referred to it by Your Honor. The commission, after granting a hearing to Messrs. Hickey and Kelly and an investigation by its representative, reports as follows:•

The bills submitted are 18 in number and are all for repairs on 5 fire houses. Their total is \$12,802, of which \$9,634 is on account of general repair work and remodeling by the firm of Crowley & Hickey, and \$3,168 on account of incidental plumbing done by Edward C. Kelly.

I. CROWLEY & HICKEY CONTRACTS.

The firm of Crowley & Hickey began work for the Fire Department in 1916, their first work being the remodeling of the municipal court building on Dorchester street, at the corner of Fourth street, South Boston. This building also contains Engine No. 1. This work was secured under competition and the total cost was apparently \$14,133.15.

Later they secured under competition the work of remodeling the house occupied by Engine No. 15, at the corner of Dorchester avenue and Broadway. The contract for this work was let and largely paid for by the Boston Transit Commission. The total payments to Crowley & Hickey appear to have been \$12,791.65. This contract was awarded June 27, 1917, and finished November 10, 1917.

During the progress of this work, Crowley & Hickey began doing other work for the Fire Department by day labor, bills being submitted for labor and material fur-

nished, apparently without additional profit except in one case, the alterations at the coal station, Fourth street, South Boston, where their charges, including 10 per cent. profit, amounted to \$1,260.59, and was divided into two bills, one for \$911.89 and the other for \$348.70.

Between July 15, 1917, and September 25, 1917, there were fifteen other bills for work on different fire houses, varying from \$11.40 to \$362.70. On January 31, 1918, the firm of Crowley & Hickey began doing work under small contracts, all under \$1,000, awarded to them without competition by the Fire Commissioner.

The method adopted by the Fire Department in awarding these contracts was for Mr. Hickey to examine the premises and decide, in connection with the official in charge, what work was necessary. He then either made a plan of the work or a proposal in writing, and submitted bids without public competition, according to his own plan or proposal. These bids were accepted by the Fire Commissioner.

Since January 31, 1918, contracts have been awarded without competition by the Fire Commissioner according to the following schedule:

DATE.		Paid.	Nature of Work.
January 31....	Engine 15....	\$940 00	Various repairs after building was accepted.
July.....	Ladder 12....	350 00	Repaving yard, repairing brick walls, areas, drains and granite posts.
August.....	Engine 31....	73 00	Metal ceiling and walls (shower room).
August.....	Ladder 3....	860 00	New shower, sink and toilet rooms.
August.....	Ladder 6....	243 00	New Dutch doors.
August.....	Engine 3....	530 00	New shower, sink and toilet rooms.
August.....	Engine 30....	315 00	New brick chimney, lath and plaster.
September....	Engine 40....	181 00	Cutting two window openings, etc.
September....	Engine 42....	360 00	Removing old pavement and laying granite block and grout joints.
September....	Ladder 3....	890 00	New locker room, etc.
October.....	Engine 38-39.	670 00	Granite paving, iron fence and granolithic work.
October.....	Tower 2....	184 00	Removing platform and shelves and building new lockers.
November....	Engine 16....	936 00	New shower, dressing, sink and toilet rooms.
November....	Ladder 6....	910 00	Alterations on first floor.
November....	Engine 40....	730 00	Remove old lockers and build new locker room with new lockers, sink, windows, floors, etc.
Total.....	.....	\$8,172 00	

## FINISHED, BUT NOT PAID.

	Paid.	Nature of Work.
Engine 40.....	\$948 00	New shower, dressing, toilet and sink rooms.
Engine 42.....	810 00	New shower, dressing, toilet and sink rooms.
Ladder 9.....	956 00	New shower, dressing, toilet and sink rooms.
Ladder 6.....	965 00	Removing old sheathing, cutting door, etc.
Total.....	\$3,679 00	

## IN PROCESS OF COMPLETION.

Engine 37.....	\$967 00	New shower, dressing, toilet and sink rooms.
Ladder 23.....	735 00	New shower, dressing, toilet and sink rooms.
Engine 3 and Ladder 3....	519 00	New Dutch doors.
Engine 11.....	818 00	Alterations on second floor.
Engine 15.....	315 00	Cutting new door opening, etc.
Total.....	\$3,354 00	

Grand total	\$15,205 00
Day work	2,888 89

Total since July 15, 1917	<u>\$18,093 89</u>
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Total number of contracts	24
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Of this number, 16 were for amounts between \$500 and \$1,000 and 11 of these 16 were for amounts between \$800 and \$1,000. It is also significant that in most cases more than one job was done in the same fire house; for example:

Engine 40, 4 jobs, as follows:

August, 1918	\$315 00
September, 1918	181 00
November, 1918	730 00
In progress	948 00
	<u>\$2,174 00</u>

Engine 16 and Ladder 6, both under one roof, 4 contracts:

August, 1918 . . . . .	\$243 00
November, 1918 . . . . .	936 00
November, 1918 . . . . .	910 00
In progress . . . . .	965 00
	<u>\$3,054 00</u>

Engine 42, 2 contracts:

September, 1918 . . . . .	\$360 00
In progress . . . . .	810 00
	<u>\$1,170 00</u>

Ladder 3 and Engine 3, both under one roof, 4 contracts:

August, 1918 . . . . .	\$860 00
August, 1918 . . . . .	530 00
September, 1918 . . . . .	890 00
In progress . . . . .	519 00
	<u>\$2,799 00</u>

A few of these contracts have plans accompanying them, together with a brief letter stating that the work is to be done according to the accompanying plans. In two cases the offer states that the plans have been approved by the Building Department. So far as can be found, only three plans in the entire list of work done by Crowley & Hickey have been approved by the Building Department. In other cases no plans accompany the offer and no detailed specifications as to the method of doing the work or the quality of material are outlined, except that the finish is to "match the old finish." Except where old material has been used, in no case does the finished material appear to match the old finish, being invariably of a cheaper grade.

For example, in houses where the original finish around doors and windows was elaborately molded, the new finish is of plain, rectangular pine boards without molding. In cases where new windows have been

cut through, flat brick arches have been used over the tops, instead of the brown stone lintels used over the old windows. Otherwise the work seems to be of good quality and no criticism is made on that account.

In making up the estimates of the proper cost of the work the representative of the commission was assisted by Mr. Edward R. Gregory, a well known builder and formerly a member of the Schoolhouse Commission. The estimates of costs hereinafter used were furnished by him. He finds that the prices paid include more than a fair margin of profit to the contractor and that the contractor's profits appear to be approximately between 70 and 100 per cent. on the cost to the contractor.

Mr. Hickey calls attention to the fact that the city was saved the cost of plans and the service of an architect, which he estimates to be about \$2,000. Had competitive bids been asked, it is probable that the city would have employed architects to make plans and supervise the work, and Mr. Hickey's work is therefore of benefit, as demonstrating that for such minor jobs as those in question the service of an architect is not necessary. On the other hand, Mr. Hickey's estimate is too high, as for such work as was done the preparation of plans by a competent architect should not have cost more than \$500. Therefore the claim of Mr. Hickey does not in any great degree justify the excessive cost of the work done by him.

According to the evidence of the documents on file at City Hall, Mr. Hickey of the firm of Crowley & Hickey appears to have transacted all the business for the firm. In two or three cases proposals are signed by him for Crowley & Hickey. In all other cases they are signed John F. Hickey.

Mr. Hickey is a member of the Board of Examiners for the Building Department, having been appointed June 6, 1916, and as such he is either an official or an employee of the City of Boston. He therefore comes

under the restrictions imposed by sec. 8 of the Charter Amendments. He has never complied with the provisions of that law as regards "notifying in writing the Mayor, City Council and Finance Commission" of his relations with the city as a contractor.

The large number of jobs in amount just under \$1,000, the legal limit at which advertising may be dispensed with, without the permission of the Mayor, is especially significant from the fact that frequently several jobs, as above stated, have been let in a single building. It is explained by the contractor and by officials of the Fire Department that this condition is on account of the fact that when the first contract was let further work was not anticipated until conditions developed. This excuse does not appear to the commission to be a sufficient one as regards the houses examined. In no case did there appear any reason why all of the work to be done could not have been anticipated and let under a single contract.

The figures herein submitted show conclusively that either there was an attempt to evade the provisions of sec. 30 of the Charter Amendments regarding public advertisement, or that there was ignorance on the part of the officials in charge which amounted to incompetence.

All of the jobs herein scheduled as finished have been paid for except four, and one of these jobs — for shower baths, etc., at Engine No. 42 — was estimated as 80 per cent. completed at the time the examination was made by Mr. Gregory and the representative of the commission. Notwithstanding the fact that there was still considerable work remaining to be done, the Fire Commissioner passed the bill for payment as though the work had been completed.

## II. WORK OF EDWARD C. KELLY.

It appears that Mr. Kelly has been doing plumbing work for various departments of the city for many years. His work in connection with the fire houses



remodeled by the firm of Crowley & Hickey has been according to the following schedule:

NOVEMBER, 1918, DRAFT.	
COMPLETED AND PAID.	
Engine 11. Installing two lavatories.....	\$294 00
Engine 16. Work in new toilet rooms.....	837 00
Engine 40. New shower and toilet rooms.....	789 00
Connecting storm water conductor to drain, new slop sink, etc. . .	577 00
Engine 42. New shower, sink and toilet rooms.....	965 00
Ladder 24. Renewing stall drainage.....	176 00
COMPLETED AND NOT PAID.	
Ladder 9. New shower, sink and toilet rooms.....	933 00
IN PROCESS OF COMPLETION.	
Engine 37. New shower, sink and toilet rooms.....	971 00
Ladder 23. New shower, sink and toilet rooms.....	817 00
Engine 42. New water heater and connecting boiler.....	465 00
Ladder 9. Renewing stall drainage, conductor leader and drain pipe.....	425 00
	<b>\$7,249 00</b>

As with the work of Crowley & Hickey, the schedule contains a large proportion of jobs at prices slightly under \$1,000. In some cases also the work on single houses, which in total exceeded \$1,000, has been so divided as to bring the individual jobs below that amount. In no cases were specifications prepared, showing the quality of the work to be done or of the material to be used. In one case it is stated that the work is to be of the same quality as the work on Engine 15.

As the work has been completed and there is no way at present to determine the difficulties encountered or the cost of the work to the contractor, it is impossible to make an accurate estimate of the proper prices for the work. Such small part of the work as is in condition for examination indicates that the prices paid to Mr. Kelly were higher than might have been secured had competition been resorted to.

Mr. Kelly appears to have secured permits for the work done by him in only three cases.

The Finance Commission finds from all the facts:

1. That the method employed by the Fire Commissioner in letting a large number of small contracts was an evasion of sec. 30 of the charter amendments.

2. That the Fire Commissioner in at least one case passed a bill for payment, although the work had not been completed.

3. That Mr. Hickey of the firm of Crowley & Hickey has violated sec. 8 of the charter amendments.

4. That Mr. Hickey of the firm of Crowley & Hickey, on account of not having secured necessary permits, has violated the provisions of the building law, viz., sec. 12 of ch. 550 of the Acts of 1907.

5. That the prices paid for this work were largely in excess of the prices that might have been obtained had the work in the different houses been included under a single contract and advertised, as required by law.

The commission recommends:

That the matter of the Hickey bills be referred to the Law Department and that all official payments be withheld pending the receipt of the Law Department's opinion.

The commission also suggests that Your Honor call the Law Department's attention to the violation of sec. 8 of ch. 486 of the Acts of 1909.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

## COMMUNICATION TO THE MAYOR

*in relation to*

## THE PROPOSED EMPLOYMENT OF MRS. MARGARET G. O'CALLAGHAN AS INVESTIGATOR BY THE CONSUMPTIVES' HOSPITAL DEPARTMENT.

BOSTON, December 12, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission is in receipt of your letter of December 6, inclosing a notice from Margaret G. O'Callaghan, trustee of the Consumptives' Hospital Department, that she proposed to make a contract with the City of Boston for her services as an investigator.

The commission understands from Dr. O'Brien, the chairman of the Consumptives' Hospital Board, that the appointment of Mrs. O'Callaghan as investigator has been temporarily withdrawn. The department has requested the Civil Service Commission to certify to it a list of three names for the position, and if three persons are so certified the appointment will probably be made from the list.

If candidates are not submitted by the Civil Service Commission the Consumptives' Hospital trustees will undoubtedly appoint Mrs. O'Callaghan to the position. In that event the commission feels that it would be decidedly improper for Mrs. O'Callaghan to act as trustee while occupying a paid, subordinate position in the same department.

The commission therefore advises Your Honor in case the trustees of the Consumptives' Hospital Department do appoint Mrs. O'Callaghan to request forthwith her resignation as trustee on that board.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

SECOND COMMUNICATION TO THE MAYOR  
*in relation to*  
PROPOSED SALE OF USED GRANITE PAVING  
BLOCKS.

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BOSTON, December 30, 1918.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission recommended to Your Honor in a report made October 17, 1918, on the paving of Atlantic avenue and other streets, that the Public Works Department should utilize, wherever it was possible, its old granite paving blocks for repaving the streets. The commission in that report suggested that the old granite blocks now owned by the city in storage should be culled and, if necessary, recut by the city employees during their leisure hours in the winter, and that only such blocks as the city could not profitably use should be sold.

The Finance Commission was informed that the Commissioner of Public Works had asked for bids for the sale of approximately 1,735,800 old granite paving blocks, although many of the blocks could be used to advantage by the city. This number constitutes all the blocks which the city has stored in various locations and which are the blocks referred to in the report of October 17, 1918.

When the Finance Commission received the above information it had an informal conference with Your Honor, and it then stated the reasons why the proposed sale of the blocks should not be made. In order that you may have the commission's reasons officially, it submits the following report:

The Finance Commission has not changed its opinion as stated in its report of October 17, 1918. If, however, it should be decided to sell the blocks, it is not an oppor-

tune time to do so, or even to secure prices on them for the purpose of estimate, because business conditions for the season of 1919-20 are uncertain and no paving work can be done during the winter. The time, if any, to sell would be in the spring, when there is some commercial demand for granite paving blocks.

The work that has been done this season in Boston with old granite paving blocks supports the contention of the Finance Commission made in its report of October 17, 1918, namely, that the city should use in repaving the streets such of the old blocks as are suitable.

The commission recommends that Your Honor examine the work of repaving with old blocks on Atlantic avenue, Causeway street, Stillman street and Gerard street, and also the repaving done with recut blocks on Dorchester avenue, Broadway and Dartmouth street, and compare the work with the streets paved with new granite blocks. It asks your judgment whether, under the conditions of traffic on these streets, the paving work done does not compare favorably with that done with new blocks under similar conditions. If you will make such an examination, the commission is confident that you will decide in the affirmative.

If all the 1,735,800 granite blocks which it is proposed to sell are available for relaying, and the commission believes the greater portion of them can be so used, a saving based on present prices can be made by the city of approximately \$250,000. If, however, it is found on culling and recutting the blocks that a less number, approximately 1,000,000, of the 1,735,800 are available for relaying, the saving will be about \$150,000, exclusive of the price received from the sale of the blocks which are not suitable for use.

The commission believes that if, in preparing the estimates for 1919-20, the value of the old blocks when used is considered, a substantial saving can be made in the paving appropriation. The commission further believes that the proposed sale of old granite blocks, if carried out, would mean a large financial loss to the City of

Boston which it should not be called upon to meet, especially during the coming year, with such great and increasing demands as are to be made upon the taxpayer, such as the loss of revenue from liquor license fees, the increase in the salaries of city employees, the increase in the appropriations for the Soldiers' Relief and Overseeing of the Poor Departments, and the possibility of increased taxes under ch. 159 of the Special Acts of 1918.

The Finance Commission recommends:

1. That the 1,735,800 old paving blocks owned by the city, except such as are not suitable, be culled and as far as necessary recut by the city's forces during the winter.
2. That only the old-fashioned blocks, 6 inches by 6 inches, and such other blocks as cannot be used, be sold and that they be sold in the proper season, which is the spring.
3. That wherever traffic conditions will allow, the paving blocks in question be used on the streets of Boston for relaying work.

The Finance Commission has not finished its estimate of the amount of money that should be expended in connection with the paving work to be done next season, 1919-20. It would draw Your Honor's attention, however, to the following facts. Their consideration may assist you in preparing the estimates for the coming year.

In a report to the Mayor dated March 7, 1918, the Finance Commission expressed its opinion that not more than \$700,000 should be spent from the tax levy for street construction during the season of 1918; this amount to be in addition to the budget appropriation for maintenance of the paving service of the Public Works Department.

Notwithstanding this opinion, \$1,860,416.88 was appropriated and, in addition, a balance of \$172,457.67 remained from the appropriation for the previous year, 1917-18, making a total of \$2,032,874.55 available for expenditure.

There was in addition an appropriation of \$100,000 for granolithic sidewalks and a balance of \$18,792.22 for the same purpose from the season of 1917. As \$75,000 was transferred from this fund to the Soldiers' Relief Department appropriation, the amounts are not included in the above total.

The Finance Commission has been informed by the chief clerk of the Public Works Department that the actual value of the paving work done during the present fiscal year, including the money actually paid out, the estimated value of the work to be done for the remainder of the year, and the reserve retained by the city to secure the completion of the contracts, will be approximately \$894,489. Deducting from this amount \$172,458, the balance from the previous year shows that the value of the work that will be done will be approximately \$722,031, substantially the amount recommended for appropriation in the Finance Commission's report. The above figures show that approximately \$1,138,385 of the present year's appropriation will remain unexpended and available for work during the season of 1919-20.

It appears from a statement furnished by the chief clerk of the Public Works Department that streets have been selected for paving, to be charged against the above amount, that will call for the expenditure of practically the entire sum. Streets containing 98,614 square yards of pavement have been contracted for but not done, and streets containing approximately 100,000 square yards of pavement have been selected for paving but not contracted for.

A consideration of the above figures indicates that the appropriation for paving from the tax levy of 1918-19 should have been very much less than \$1,860,-416.88, the amount appropriated.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
AN INCREASE IN THE INTEREST RATE ON  
OVERDUE TAXES.

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BOSTON, January 3, 1919.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission has considered your letter of December 27, relative to an increase in the interest rate on overdue taxes, and reports as follows:

Up to the year 1901 the rate of interest on unpaid taxes was 6 per cent. from November 1 to January 1, and at the rate of 7 per cent. after January 1 to date of payment. In 1900 chapter 168 of the Acts of that year was passed, permitting cities and towns to fix a specified rate of interest on overdue taxes not exceeding 6 per cent. The argument used for the amendment to the old rate of 7 per cent. was based upon the assumed hardship to poor householders who, it was claimed, found it difficult to pay not only the taxes but the increased amount of 7 per cent. interest. The commission believes this argument to be incorrect and is informed that many of the taxpayers who are now holding back on their payments to the city are not the householders but the wealthy realty owners, who find it more profitable to invest their money at 7 or 8 per cent. and pay the city the lesser rate of 6 per cent. The Finance Commission believes that if the rate of interest is raised to either 7 per cent. or 8 per cent. it will place no greater burden upon the realty owner of small means but will greatly facilitate the city in collecting its taxes from the wealthy.

The Finance Commission has inquired from nine



cities in different states and has received the following telegraphic replies:

Baltimore, Md., charges 6 per cent. interest.  
 Portland, Me., charges 6 per cent. interest.  
 Jersey City, N. J., charges 7 per cent. interest.  
 Providence, R. I., charges 8 per cent. interest.  
 Manchester, N. H., charges 10 per cent. interest.  
 Washington, D. C., charges 12 per cent. interest.  
 Philadelphia, Pa., charges 12 per cent. interest.  
 New Haven, Conn., charges 9 per cent. interest.\*  
 New York, N. Y., charges 7 per cent. interest.

Many of the above cities have provision allowing percentage discounts for advance payments of the taxes and the commission presents this feature for Your Honor's consideration.

The commission recommends that ch. 168, Acts of 1900, be so amended as to permit Boston to charge, after January 1 of each year, such rate of interest not exceeding 8 per cent. on its unpaid taxes as the City Council and Mayor may determine to be necessary.

Respectfully submitted,

THE FINANCE COMMISSION,  
 by JOHN R. MURPHY,  
*Chairman.*

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\* Until the end of the year when the lien is filed, when the rate of interest is 6 per cent.

COMMUNICATION TO THE MAYOR  
*in relation to*  
NEW SOURCES OF CITY REVENUE.

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BOSTON, January 10, 1919.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—On December 4, 1918, the Finance Commission notified you that it had made a study of the subject of new sources of revenue for the city, and now presents herewith the following report.

When the original Finance Commission was created one of the matters assigned to it for special study and report dealt with the discovery of new sources for the city's revenues. Many of the services performed by the city were being given gratuitously, and as they were of distinct value to the recipients and not to the city as a whole, there arose a desire to make them return financial gain, or at least reimbursement, to the city.

These gratuitous services became enormous as business developed and as the population of the city grew. The demands for permits for various undertakings, the demands for licenses to conduct business and other ventures, and the increase in the amount of inspection over the conduct of certain kinds of business had placed upon the city a very large financial burden. The mere issuance of permits required a large force of clerks, and the inspections of those enterprises which were dangerous to the public required a large force of inspectors.

The original Finance Commission, being occupied with the enormous amount of maladministration in the city, in the years 1907 and 1908, could not give to this study of new revenues sufficient time to benefit the city by definite recommendations, except those contained in sec. 28 of ch. 486 of the Acts of 1909, which covers the

issuance of permits for gasoline and oil storage, explosive compounds, and the use of coal holes, vaults, bay windows, etc.

The present Finance Commission, however, in 1909 and 1910 gave time to the matter and as a result of its study recommended in January, 1910, to the General Court the passage of a law (ch. 571 of the Acts of 1910) enabling the City of Boston to charge for permits and licenses. In presenting its case to the Legislature, the Finance Commission pointed out that permits were issued without charge by the Building Department to persons engaged either in building new houses or in renovating and repairing old ones. The cost of maintaining the Building Department before the passage of the 1910 act annually amounted to approximately \$100,000, and all of this money was expended either for the examination of the plans of the buildings, for the issuance of permits, or for the inspection of houses during the course of their erection or repair by the many inspection forces in the Building Department.

While this service in a measure protected the public from falling buildings and from inefficient and poor work, the service was mainly devoted to the profit and benefit of private individuals.

It was recognized that this large burden should not be borne alone by the entire city, but in a measure by persons who made application for building permits. As a result of the passage of that law the Building Department established fees for the issuance of permits, based upon the cost of clerical service and inspection work required, and has turned into the city treasury the large sum of \$264,648.80 since 1912.

Similarly, the Public Works Department, the Fire Department, the Wire Department, the Weights and Measures Department, the Health Department and other departments, which formerly rendered many services gratuitously to the citizens, have established fees in accordance with this law, the total of which, including the Building Department, amounts to \$609,466.66 from 1910 to 1918 (May 21).

Three new sources for increasing the revenue of the city are presented herewith which may form a basis of recommendations to the city and state governments for the financial benefit of the treasury of the city. They are:

1. The requirement of an adequate annual payment for the privilege of erecting and maintaining billboards and signs.
2. Taxing and regulating hack stands.
3. The licensing of animal-drawn vehicles.

#### 1. BILLBOARDS AND SIGNS.

Billboards, signboards and electric signs have escaped taxation in Massachusetts, despite repeated efforts made in the Legislature for the passage of a law taxing them and placing them under the jurisdiction of local authority.

Cities in this state, with the exception of Medford (which taxes specially all signs attached to land or buildings according to the cost of construction), have imposed relatively few restrictions upon outdoor advertising. In Boston billboards of any size may be erected, provided that suitable precautions are taken to ensure the safety of the public. No permit or license is required, except where billboards project over public streets or are erected on roofs of buildings, where a small permit fee is charged. Once erected, however, on private property neither the owner of the realty nor the billboard companies make any annual payment to the city, except in the case of illuminated signs projecting over public streets, which are licensed at one dollar a year. Thus billboards erected on vacant land or attached to the sides of houses (and not projecting over public thoroughfares) have been free from license or permit fees and from taxation. Furthermore, no attempt has been made to prescribe rules regarding ground location of billboards or the kind of advertisements which appear upon them.

The regulation of billboards in foreign countries \*

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\* See Bulletin No. 31, Constitutional Convention.

furnishes excellent methods for Boston to study. In England local authorities have power to regulate or prohibit as they wish any structure which tends to affect injuriously the beauty of the landscape. In some cities sky signs are prohibited and various fees are charged upon billboards in all English cities.

In France billboards are regulated by districting rules and by taxation; strict rules are enforced for display advertising. Kiosks or round columns are used in Paris for advertising.

In Germany regulation is left to the states and cities; billboards of ordinary type are prohibited; pillars are used in Berlin, and the privilege of erecting them is leased by the city for a ten (10) year term to an advertising company, which nets the city \$100,000 a year.

In Italy advertisements must bear revenue stamps and must be licensed by public authorities.

In Belgium a stamp tax is levied, according to size of poster.

In Holland "communal advertising boards" are leased for five-year periods by the cities.

In Switzerland there are police regulations, and taxes, varying according to size of board, are levied.

In Rio de Janeiro, Brazil, there are taxes on all advertising, even notices in shop windows.

In Buenos Aires, Argentina, municipal billboards are erected by the city and the space is rented; in addition, a tax is assessed upon the poster and the revenue is estimated at \$100,000 annually.

San Francisco has levied a progressive tax upon billboards in proportion to their gross earnings, which must be reported to the city four times a year.

A billboard commission of New York City in 1913 recommended a progressive tax, varying (1) with the size of the sign, (2) with the height of the sign above street level. Illuminated signs, visible day and night, were to be taxed at a double rate.

Medford, Mass., referred to above, assesses as property all signs on vacant land and on buildings according to

the cost of erection, varying from \$50 to \$1,000. The objection of the landowner, who was generally not the owner of the sign, to such taxation was met by compelling the landowner to pay the tax and seek reimbursement from the billboard company. The system has been in practice for the last six years and the assessor of Medford states that he has received no complaint from the billboard companies.

Many cities of the United States have studied the question and have passed ordinances controlling the erection of billboards.

Thus Milwaukee, Buffalo and Rochester, N. Y., St. Louis, Chicago and Kansas City all have ordinances regulating billboards. Los Angeles by ordinance prohibits the erection of billboards in sections of the city set apart for residential purposes. The city of Providence, R. I., enacted an ordinance in 1910 regulating billboards, which has been declared constitutional by the Supreme Court of Rhode Island (*Horton v. Old Colony Bill Posting Company*, 90, at 822).

The United States Supreme Court has recently (1917) in the case of *Cusack v. The City of Chicago*, 242 U. S. 526, enunciated the broad principal that a city in the exercise of the police power for the benefit of public health, safety and morals, has a right to exclude billboards from residential districts. This decision is of tremendous importance in any city planning program.

One of the effective means of regulating outdoor advertising is in the imposition of taxes. Such a procedure has been advised by many commissions and by the American Civic Association, which has indorsed taxation as a fair and effective method of regulation.

A commission composed of the then Attorney General (Boynton), the chairman of the Public Service Commission (McLeod), and the Tax Commissioner (Trefry), reported that a license tax "is doubtless permissible as an excise under the State Constitution," and that another possibility was an occupation tax upon the business of outdoor advertising. The commission goes

on to say in regard to occupation taxes that in 196 Mass. 603, 625, three of the judges took the view that the Legislature had the same power to levy excises, and if this view were sustained there is undoubtedly power to levy such an occupation tax. This tax may be graded on the amount of business done with a different rate of tax for each class.

Passing to the power of cities to regulate billboards, the same commission stated that the police power of this state (Massachusetts) has very generally been delegated to municipalities, and it is probable that all cities and towns in the Commonwealth have now full power to regulate by ordinance the construction of outdoor advertising, so far as the Legislature has that power.

From this survey it seems possible for the City of Boston to pass an ordinance regulating not only the erection of billboards, but also their construction, and imposing a license tax at least, and possibly an occupation tax.

This view is strengthened by the recent adoption of the constitutional amendment providing for the regulation and control of billboards.

## 2. TAXING AND REGULATING HACK STANDS.

There seems to be no reason why the city should not derive a large revenue from the special hack stands maintained in front of and adjacent to certain hotels, restaurants and clubs. It is a well known fact that the maintaining of these hack stands in front of private property is a large source of revenue to the hotel itself, for the proprietor of the hack stand pays to the hotel owners an annual rental for the privilege of supplying hacks to the patrons of the hotel and to transient customers. The taxing of these stands for the benefit of the city's treasury has been fought whenever a petition to the Legislature sought to divert money from the proprietors of hotels to the city.

In 1917 an almost successful attempt was made,

when House Bill No. 1315, providing for the establishment and regulation of hack stands in Boston, was introduced and was on the eve of favorable action when, on account of labor conditions and a compromise of the struggle between the hotel proprietors and the cabmen, the matter was dropped. If the bill had gone through, the city might have taxed the use of the hack stands and obtained additional revenue.

On account of the lack of information as to the amount of money paid by the owners of the hack stands to the proprietors of hotels, it has been impossible to set down the amount of profit to the hotels from this activity, but it has been stated by a former member of the Street Laying-Out Department that the City of Boston was losing approximately \$35,000 by not taxing these stands.

In the city of New York taxicab companies in the year 1911 were paying to hotels, clubs and restaurants \$300,000 a year for permission to occupy the streets in front of and adjacent to these premises.

In 1916 a public hack ordinance was passed by the New York City government abolishing all public and special hack stands and placing under the department of licensing all authority to locate and designate as public stands spaces alongside the curb adjacent to public parks, public buildings, railroad stations, hotels, restaurants, theaters, subways and elevated stations, and the center of any street where the roadway is 30 feet in width or more.

The licensing fees are as follows:

For each cab . . . . .	\$5 00
For each coach and sightseeing car . . . . .	10 00

One method to divert a portion of these profits into the city's treasury is to assess the privilege of conducting a special hack stand as a part of the value of the property and to tax it at its full value, in the same manner as real estate and tangible personal property is now taxed by the city. If the city adopts this course, the Assessing Depart-



ment cannot be precluded from judging hack stands to be a valuable asset to the owners of the hotel property and in their valuation of the hotel to assess this as a special right.

Another method is to pass an ordinance, similar to that of New York, and license each cab or vehicle which has been authorized to locate at a public hack stand.

### 3. LICENSING OF ANIMAL-DRAWN VEHICLES.

At the present time the city Police Department charges \$1 for all animal-drawn vehicles which are engaged in commercial pursuits, other than business directly connected with the owner.

To explain this more fully, the taxicabs, hackney coaches, cabs and express wagons engaged in conveying articles, freight, and personal packages for hire and which are classed as common carriers, are taxed, while pleasure carriages and wagons used solely in the conduct of a person's private business, such as grocery wagons, coal wagons, ice wagons, milk wagons and flower wagons, pay no fees, although the wear and tear upon the highway is as great as the use to which the streets are put in the conduct of the common carrier business. For example, a firm which has a large number of horse-drawn wagons pays only 50 cents a year for its license, and this payment covers all the teams of this company.

All persons using the highways through wheeled vehicles should be required to pay an annual fee. Whether this would require the passage of a state law, so as to apply to all wheeled vehicles in the Commonwealth, has not been studied, but it at least presents for the consideration of the city authorities a source of revenue which should not be overlooked. If a small fee were placed upon each wheeled vehicle owned in the City of Boston, it would give the city a sum of money with which to repair the highways. Moreover, the licensing of these wheeled vehicles would enable the city to identify them by issuing a conspicuous plate and number to be exhibited upon the conveyance.

The reports of the Police Commissioner for the year 1917 show that thirteen persons were killed and 365 were injured by horse-drawn vehicles. There is often no means of identifying a wagon that was the source of injury. The licensing of such vehicles will not only tend to greater care on the part of their owners and drivers, but also any surplus income over the cost of licensing will be an offset against the expenditures of the city for police and hospital service due to accidents on the streets and for the repair of highways.

The Finance Commission has also considered the matter of the city's share of the taxes on motor vehicles, and feels as stated to you in its letter of December 6, 1918, that the city authorities should appeal to the Legislature for a share of these fees. The commission again recommends that the city continue to ask for a division of these fees, so as to pay in part for the maintenance of the roads of its park system.

Two other means of increasing the revenue of the city were studied and as a result of the commission's inquiries the Treasury Department has had the interest rates on bank deposits of the city increased one-half per cent. on the active funds and one-fourth per cent. on most of the inactive accounts, while the Public Works Department has increased its charge for removing mercantile refuse from 7 to 11 cents a barrel. As the wages of the city laborers will increase \$3 a week on June 1, 1919, the commission directs Your Honor's attention to the necessity for again revising the charge of removing mercantile refuse, as it will cost at least 13 cents a barrel to remove it after June 1, 1919, and if cost of hired teams advance it will be greater. If the schedule is revised the city will then not be doing this work at a continuous loss of 2 cents on each barrel. By raising the charge to 11 cents the city treasury will receive \$40,000 a year more, and by raising it to 13 cents will receive another additional \$20,000. By increasing the interest rates on the city's deposits the increased return will be approximately \$18,500.

The commission recommends:

1. That the city take such legal steps as are necessary to establish an annual payment for the privilege of erecting and maintaining billboards, signboards and electric signs.

2. That either the Assessing Department assess hack stands in the city as a valuable property right, or the city take immediate steps to place all hack stands under public authority.

3. That the Police Department be given authority to license animal-drawn vehicles of all descriptions.

4. That the Legislature be petitioned to apportion a part of the state automobile fees to the City of Boston.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
THE FINANCIAL CONDITION OF THE CITY IN  
1919-20.

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Boston, January 15, 1919.

HON. ANDREW J. PETERS,  
*Mayor of Boston:*

SIR,— The Finance Commission reports as follows on the financial condition which the city faces for 1919-20.

A. REDUCTIONS IN INCOME.

1. *Liquor Licenses, \$850,000.*

On account of the Federal legislation prohibiting the sale of liquor after July 1, 1919, all liquor stores will close their doors and the revenue formerly received by the city from this source which annually amounts to \$1,000,000, will be entirely lost, and only about \$150,000 will be saved if the pending bill of Your Honor to allow licenses to be issued and charged for two months, namely, May and June, is passed. The positive reduction must, therefore, be at least approximately \$850,000.

2. *Water Income.\**

Up to last year the city annually for some few years was receiving \$200,000 to \$300,000 more revenue than was necessary for the expenses of the department and was permitted by ch. 324 of the Acts of 1914 to apply this money for meeting the interest payments on the debts. In this manner the city was enabled to reduce the amount of interest charges or debt instalments and consequently to lighten the demands upon the taxes of the citizens. There will probably be no excess revenue

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\* Cannot at present date be computed.

this year, and the city may be called upon to meet a deficit out of the general tax levy, as it was called upon to do last year, although the City Auditor is hopeful that a deficit may be avoided if all the water bills for the present current year (1919) are sent out at once. In 1917-18 the city, instead of having the credit side of its account enlarged by the addition of this large surplus water revenue, was obliged to appropriate \$4,826.39 from the tax levy.

3. *Shrinkage in Amount of Taxes Collected, \$240,000.*

For a variety of reasons, the chief one being that some taxpayers of Boston prefer to pay 6 per cent. interest to the city, rather than reduce their credits at the banks, or prefer to invest funds at rates greater than 6 per cent., the collection of taxes for the year 1918 has been alarmingly slow. An empty treasury will face the city at the end of the financial year unless the recent appeal of the collector to the tax delinquents to pay their taxes at once meets with a coöperative response. On January 1 owners of property owed the city \$7,370,000 of taxes for the year 1918, or about \$240,000 more than the arrears of taxes a year ago. While the sum may be reduced by the present efforts of the collector's force, the certainty of a large uncollected balance faces the city. Usually the city has a substantial balance of money on hand at the close of the fiscal year, but last year there was not a cent in the treasury and there is little prospect of any balance for the present year.

4. *Reduction in Income Due to Shrinkage in Valuation of City, \$147,736.*

Last year (1918) the effect of the new income tax law (ch. 269 of the Acts of 1916) was felt in Boston, for in that year the city's average valuation for the purpose of taxation was reduced from \$1,568,290,365.69 to \$1,541,-597,610.68, or a decrease of \$26,692,755.01. There will be another decrease in the average valuation of the city for the year 1919-20 of another \$22,658,668. These

decreases in the average valuation of the city deprive the city of large funds, as the amount which the city's tax limit yields decreases as the valuations go down. Thus, on the present tax limit of \$6.52 the city will receive \$147,736 less than it did last year. This is a new and positive loss for the coming year and consequently must be considered in the present financial difficulties of the city.

All these reductions in incomes may be summed up as follows:

Liquor licenses . . . . .	\$850,000 00
Water income . . . . .	*
Shrinkage in taxes collected . . . . .	240,000 00
Reduction in income due to shrinkage in average valuation of city . . . . .	147,736 00

#### B. ADDITIONAL EXPENSES.

##### 1. *Salary Increases for 1919-20.*

The salary increases schedule already adopted by the city will entail an additional appropriation of \$528,300. This is an additional expense which the city will assume this year if the increases take effect on June 1, but if the increases take effect on February 1 the amount will be approximately \$800,000.

Last year the Legislature granted a 10 per cent. increase to county employees, and this increase took effect July 1, at a cost of \$48,973.88 to the city. In 1919-20 a full year's payment will have to be provided for, at a further cost of approximately \$50,000. Altogether an additional expense of \$600,000 and possibly \$850,000 a year will result from salary increases in the next fiscal year.

##### 2. *Additional Weekly Pay Roll for 1919-20, \$183,000.*

There will be next year fifty-three weekly pay rolls to be met from the tax levy, instead of the usual fifty-two. This extra week will require \$183,000.

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\* Cannot be computed at the present time.

### 3. *Deficit in the Administration of the Boston Elevated Railway.*

By the terms of sec. 11 of ch. 159 of the Acts of 1918, any deficit resulting from the operation of the Boston Elevated Railway shall be computed on June 30, 1919, and is thereafter to be paid by the Commonwealth and apportioned to the cities and towns served by the system and to be met by them from their tax levies. The auditor of the Boston Elevated Railway Company informs the commission that the present deficit after five months' operation is \$3,200,000 and by June 1, 1919, it may be between \$5,000,000 and \$6,000,000. The share which Boston will be called upon to bear is likely to be approximately \$4,000,000, if the proportion of Boston is based upon Metropolitan assessments, *i. e.*, population.

These factors thus brought together, show a total as follows:

Reduction in income:	
Liquor licenses . . . . .	\$850,000 00
Water income . . . . .	*
Shrinkage in taxes collected . . . . .	240,000 00
Reduction in income due to shrinkage in average valuation of city . . . . .	147,736 00
New expenses:	
Salary increases . . . . .	578,300 00
Additional weekly pay roll . . . . .	183,000 00
Deficit Boston Elevated Railway . . . . .	4,000,000 00

The Finance Commission suggests that Your Honor confer with the School Committee, with the idea of instituting economies in that branch of the city government. It further suggests that the street improvement program for the next year be curtailed. The commission has already reported to Your Honor that last year \$1,860,416.88 was appropriated for the street program and that only \$720,031 was actually expended. In view of the fact that the greater portion of the balance

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\* Cannot be computed at the present time.

of the money appropriated last year for street work, while contracted for, has to be expended in the coming year, the commission believes that the appropriation for 1919-20 could be further materially reduced, as compared with last year. The Finance Commission realizes that an increase in the tax rate may be necessary to support the additional burdens. It believes, however, that a large increase can be avoided if a plan of the strictest economy for the coming year is inaugurated. Such economies should be kept in mind in preparing the budget for 1919-20.

The Finance Commission is prepared to coöperate with Your Honor in any way that Your Honor can suggest in the preparation of this budget.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*



## COMMUNICATION TO THE MAYOR

*in relation to*BILL FOR ARCHITECTS' SERVICES AT THE  
CHARLES STREET JAIL.

BOSTON, January 16, 1919.

ALEXANDER WHITESIDE, Esq., *Corporation Counsel*,  
730 Tremont Building, Boston:

DEAR SIR,—The commission is in receipt of your letter of December 10, asking for a report on the bill of Desmond & Lord for architectural services at the Charles Street Jail. The commission has investigated the matter and reports as follows:

The preliminary facts regarding the employment of the above firm by Sheriff Keliher and by the Public Buildings Department have been set forth in your communication and the commission assumes that you have passed upon the legality of its employment by the city. The only question which remains to be settled is whether or not the bill of \$5,152, presented for their services, is proper.

The commission has received from the Boston Society of Architects an opinion as to the proper charge which Desmond & Lord should have made under the facts outlined in your letter and under the further fact that all the work on the sketches, plans and specifications submitted had been done before the actual contract was signed on February 2 and before the work was stopped on February 12. The society has reported that no framing plans were submitted and the specifications were in an incomplete state and omitted the specifications for plumbing and electricity. The society, therefore, reported that the architects were entitled to two-

fifths of 6 per cent. of the estimated cost of the buildings, or a total of \$3,168, provided the working drawings and sketches had been accepted by the public authorities.

The commission understands that this approval has taken place and accordingly advises you that Desmond & Lord are entitled to the maximum sum of \$3,168.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to the*  
NECESSITY FOR A NEW LOCATION FOR  
ENGINE COMPANY NO. 20, NEPONSET.

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BOSTON, January 17, 1919.

HON. ANDREW J. PETERS, *Mayor*:

SIR,— The Finance Commission, in response to your request of October 2 for an investigation on the necessity for a new location for Engine Company No. 20, submits the following report:

Engine Company No. 20 is located in a building composed of two sections. The first part was built nearly fifty years ago. It has two bell towers on the front, one of which formerly contained the fire alarm bell. The other was used for hose drainage. Both are now unused. About fifteen years ago the premises were enlarged by building on the easterly side of the old building an addition, as a ladder house.

The Neponset district is very low and was for the greater part originally at tide marsh level. The streets surrounding the premises are at present about grade 14, which is only 4 feet above the average tide in Boston Harbor, and below some extreme tides. As a matter of fact during November, 1918, Boston had tides approximately 14 feet high. Therefore the Neponset district would have been flooded, had not the streets about the harbor front been of a higher grade than the area under discussion. This situation evidently prevented the building of a cellar under the fire house when the old structure was built. At the present time, however, the installation of deep sewers in the district has probably rendered a cellar feasible.

### 1. LOCATION.

The geographical location of the building has been criticised by the present Fire Commissioner as not being the most suitable for the service of the territory. The Fire Commissioner was not certain as to what location he had recommended, but thought it was on city land near Spaulding square. A committee, composed of Mr. Frost and Mr. Lawley, having large business interests in the district, and Matthew Cummings of the Neponset Improvement Association, were divided as to the necessity of a new location. Mr. Cummings favored the purchase of a site about 850 feet away from the present location, while Mr. Frost thought that the present site was satisfactory and that a new site was unnecessary. Mr. Lawley was agreeable as to the retention of the old site, or to the removal of the engine house to Mr. Cummings's site, but objected to the more distant location of Spaulding square.

There seems to be no unanimity as to what location is desirable and the Finance Commission, for reasons set forth in the following pages, believe that the present location should not be abandoned.

As regards danger to the lumber and coal yards of the districts, which is emphasized by the Fire Commissioner, it is difficult to see how any other available location in the district would be better than the present one, so long as the tracks of the New York, New Haven & Hartford Railroad remain in their present location.

### 2. GROUNDS.

With the construction of the Old Colony Boulevard by the Commonwealth of Massachusetts the fire house will be surrounded by streets on three sides. The recent grading of Lorenzo street has placed the back yard of the building in a sort of pocket where water is now standing. This area should be filled to the approximate level of Lorenzo street and paved. There is nothing in

the construction of the building that will require change on account of this improvement.

### 3. LOWER FLOOR.

There is an area between 4 and 5 feet high under the floor of the building. An examination of the greater part of the floor area did not reveal any traces of decay in the floor beams, although it now appears that the exact location in which decay was found by the Building Commissioner was not examined. The examination was sufficient, however, to show that the decayed area must be a small one. The new part of the building has a floor sufficiently strong for all purposes. In the old part the floor beams have a longer span than was proper to carry the weight of modern fire apparatus without intermediate supports. Therefore a girder has been placed approximately in the center of the building to support the beams on which the fire engine rests when not in use. This girder does not extend to the front of the building to take the weight of the engine when in motion, a time when greater stresses are likely to occur in the floor timbers than when the engine is at rest. If the present supports were extended to the front door it would undoubtedly obviate the buckling of the floor under the moving engine, as complained of by the captain in charge.

On account of the low grade the sewer serving the building is furnished with a back water trap and the captain states that at times this trap apparently does not work and that the area under the floor has been flooded. At the time of the examination by the commission the area was dry and dusty and there was no sign that any flooding had ever occurred.

The floor surface in the old part of the building is somewhat worn and its renewal is a matter of judgment. In the opinion of the commission's engineer it would not be desirable to renew this floor at the present time, as it is certain that in the near future automobile apparatus will be installed in this fire house, at which

time the entire lower floor will have to be remodeled and the present accommodation for horses removed.

The toilet facilities on the first floor are in very bad condition and should, without question, be renewed.

#### 4. SECOND FLOOR.

On account of the addition to the building already referred to, the windows on the easterly side of the old building were shut off and therefore some of the rooms in the old building are without light, except through a skylight in the roof; notably the sleeping room occupied by one of the lieutenants is so ventilated.

There are several small areas of ceiling that have been affected by leaks from the roof. So far as could be seen, these leaks did not affect the greater part of the ceiling, and a few hours' work by a plasterer, together with a coat of calcimine, would probably place the ceiling in good condition.

The toilet and bathing facilities on the second floor are inadequate and should be increased.

On the easterly side of the house it appears that during certain periods moisture gathers on the inside wall. An examination shows that the plaster finish has been placed directly upon the inside of the brick wall without an air space. The moisture may be due to easterly storms driving through the wall, or to condensation that takes place at certain seasons, due to sudden changes in temperature, when there is no fire in the building. In either case, the difficulty, if of sufficient importance to warrant the expense, could be obviated by placing new furring and plastering on the easterly wall in the room occupied as sleeping quarters by the engine crew.

#### 5. ROOF.

The roof area is of necessity of somewhat unusual form, due to the building of the new structure against the old, and contains many valleys and flat surfaces for the collection of snow. The slate, although in general in good condition, is loose, many of the nails having worked

out. In many cases the flashing is corroded and separated from the masonry and from the slate. It is evident that numerous repairs have been made, but not properly made. Instead of replacing the flashing and digging out the joints of the brickwork to make the seal, the work has been done by a liberal use of elastic cement in an apparent endeavor to glue the loose metal to the brickwork.

#### 6. EXTERIOR.

The exterior of the new portion of the building is in excellent condition and apparently requires no repairs. The old building is somewhat weather worn, and the mortar is worn out of the joints. Nearly the entire surface of the building needs repointing. No cracks or other structural defects were found that would justify even a suspicion that the towers of the building were dangerous.

The lintels over the windows and doors are radial brick arches and in many cases they have cracked somewhat. This is not necessarily a defect which in any way affects the strength of the structure and is common in all old buildings similarly built.

#### 7. PLUMBING.

The plumbing is old and should be largely renewed. The captain in charge states that the water pressure within the building is insufficient for purposes of shower baths, that at the street hydrant near the house ninety pounds of water pressure is available. This indicates that the street service or the interior pipes are too small for their purpose or else that the street service has become clogged.

#### 8. HEATING.

On account of the lack of a cellar, the heating apparatus is located in a small brick ell, attached to the old building. When the new addition was built there appears to have been no increase in the size of the heating apparatus. Attempts have apparently been made to add to the comfort of the crew by installing new radia-

tors in the rooms, thereby furnishing additional radiating surface, but without increasing the size of the heater or the circulating pipes. The structure occupied by the heating apparatus was evidently not placed on a pile foundation, as was the main building. It has settled away from the building slightly, showing a small crack near the main wall of the building. This crack does no harm and if pointed up would not be unsightly.

The coal bin is situated in a part of the building some distance away from the heater. In a manufacturing plant or a private residence this arrangement would be objectionable on account of the cost of moving the coal. This objection does not apply with equal force to a fire house, where men have considerable leisure time for such work, but nevertheless it would be desirable to furnish coal storage in immediate connection with the heater.

#### CONCLUSIONS.

As a result of the commission's examination and in consideration of the financial condition of the city, the commission believes that the city would not be warranted in building a new fire house for the district at the present time, and that all the necessary repairs to place this building in a position equally as good as the other old fire houses in the city could be accomplished at a cost much less than the estimate of \$25,000 furnished by the Fire Commissioner. Some of these repairs should undoubtedly be made at the present time, notably the re-enforcing of the floors in the old building, the remodeling of the second floor so as to furnish better quarters for the officers, and additional toilet facilities and also repairs to the roof. The yard area should also be filled and paved.

The money necessary for making these repairs can be secured by transferring the money from the existing appropriation for land for the site for a new building. The other repairs may wait until automobile apparatus is installed, when it will of course be necessary to tear out and remodel the rooms occupied as stables.



The commission recommends that no new fire house for this district be considered at the present time, but that the following repairs on the present Engine House No. 20, at an estimated cost of \$6,500,\* be made as soon as feasible:

1. Repairs to roof.
2. Rearrangement of the rooms on the second floor, including installation of new toilet facilities and additional bathrooms.
3. Repairs to the ceiling and perhaps refurring and plastering the easterly wall of the men's dormitory.
4. Strengthening the first floor in the old part of the building and renewing and remodeling the toilet and plumbing facilities on the first floor.
5. A new heater of larger capacity and larger circulating system, if found necessary.
6. Renewal of the plumbing, so as to furnish a more adequate water supply.
7. Filling and paving the back yard.
8. Construction of a new coal bin adjoining the heating apparatus.
9. Repointing the exterior of the building.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

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\* If the house is to be remodeled to accommodate automobile apparatus, the expense will be perhaps \$1,000 more.

## COMMUNICATION TO THE MAYOR

*in relation to*THE THEFT OF AN AUTOMOBILE BELONGING  
TO THE CONSUMPTIVES' HOSPITAL  
DEPARTMENT.

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BOSTON, January 30, 1919.HON. ANDREW J. PETERS, *Mayor*:

SIR,— The commission has considered your letter of January 15, in reference to the purchase of a new motor car for the Consumptives' Hospital Department, and reports as follows:

In December, 1917, the Consumptives' Hospital Department purchased a five-passenger, 1918 model, Buick car, for the sum of \$1,387. The car had been in use by Dr. White, the superintendent of the department, until December 12, 1918, when the car was stolen from in front of the Boston Athletic Association on Exeter street.

The superintendent explained the disappearance of the car by stating that after the trustees' meeting on December 12 he had driven Mr. Kearns, one of the trustees, home and then went to the Boston Athletic Association at 7.30 for dinner and bowling, and that between 9 and 10.30 o'clock he found the car had disappeared. The theft of the car was not reported to the Police Department until 12.30 A. M.

The police record of the theft of the car is taken from the blotter of the Police Department:

Stolen from Exeter street, in front of the B. A. A., between 2 and 12 this P. M., a five-passenger Buick touring car marked "City of Boston, Consumptives' Hospital." The above was reported by Dr. White to Lieutenant Mulligan at this station at 12.30 A. M.

It therefore appears from the record of the Police Department that Dr. White left the car unattended

outside of the Boston Athletic Association from 7.30 until 12.30, and that the use of the car at these hours was outside the business of the department.

The commission believes that under the circumstances Dr. White is personally responsible for the loss of the car and should be required to reimburse the city.

As regards the purchase of a new car, the Finance Commission feels from the facts hereinafter stated that no new car is necessary for this department. The custom of providing a car for the superintendent's use originated in Dr. Cox's term of office, when the superintendent was required to do and actually did a large amount of purchasing supplies in various parts of the city for the hospital.

Since Your Honor has taken office all the purchases of the department are made through the Supply Department at City Hall and the superintendent of the hospital is not required to make any purchases for the institution. The only legitimate use therefore to which the car is put at the present time is to carry Dr. White to the meetings of the Board of Trustees, which are held once every month (although during the budget hearings Dr. White's presence is required two or three times a week), and for carrying parcels of stationery, and a very limited use by the Out-Patient Department. Dr. Minot, the secretary of the Board, believes that there is no need for a car by the superintendent. The superintendent of the City Hospital, who has under his jurisdiction, beside the main hospital buildings, the Convalescent Home in Dorchester and formerly the West Department in West Roxbury, has no motor car for his personal use.

The Finance Commission recommends:

1. That Dr. White be required to reimburse the city for the loss of the old car.
2. That no new car be purchased by the department.

Respectfully submitted,

THE FINANCE COMMISSION,  
by JOHN R. MURPHY,  
*Chairman.*

COMMUNICATION TO THE MAYOR  
*in relation to*  
 CONTRACTS FOR COLLECTING REFUSE IN  
 CERTAIN DISTRICTS OF THE CITY.

---

BOSTON, January 31, 1919.

HON. ANDREW J. PETERS, *Mayor*:

SIR,—The Finance Commission forwards for your consideration and that of the Commissioner of Public Works a report of its consulting engineer on the contracts for collecting store dirt, house dirt and refuse in the contract districts, for which bids have been received.

The commission approved the suggestions contained in the report and recommends that none of the contracts either for refuse or offal be awarded under the specifications as at present drawn, and instead that the specifications be revised and the contracts readvertised.

Respectfully submitted,

THE FINANCE COMMISSION,

by JOHN R. MURPHY,

*Chairman.*

---

BOSTON, January 28, 1919.

*To the Finance Commission:*

GENTLEMEN,—Complaints have been made to representatives of the Finance Commission that the Commissioner of Public Works proposes to award the contract for collecting store dirt, house dirt and refuse in the Dorchester district to another than the lowest bidder. I have investigated the matter and respectfully report as follows:

In beginning my investigation I made an examination of the form of contract which it is proposed to use and find matters which appear to be of greater importance

than the mere fact of awarding a single contract to another than the lowest bidder. These matters will therefore be discussed before taking up the actual matter of the complaints.

### I.

It appears that a new form of contract has been drafted under which all the ashes and refuse of the so-called contract districts, including East Boston, Brighton, West Roxbury, Dorchester and Hyde Park, will be collected. Similar contracts have also been prepared for collecting and removing house offal in the same districts. Not only have the specifications of the contract been rewritten, but the method of paying for the collection at a price per cubic yard has been adopted instead of the lump sum method, or a price per month, which has been used for some years past. The method adopted is open, I believe, to objections sufficiently serious to prevent its use.

In contracting for collecting refuse three methods of payment are available:

First, the payment of a stated price per month or per year, for which the contractor collects the entire amount of refuse as defined in the specifications. This method is most advantageous to the city, as it puts no responsibility on the city as regards weights or volume of material or other such matters. The city inspectors simply have to fulfill their duties by seeing that all of the specified refuse is collected at the time specified. If the contractor is derelict in his duties it is an easy matter for the city to supply extra teams for doing the work, deducting the cost from the amount due the contractor. Under this method the district inspectors are required to keep no accounts except those necessary for statistical purposes and any mistake or neglect of the inspectors is unimportant as it causes no additional expense to the city. On the part of the contractor the method involves no hardship if the preliminary estimates are correctly made.

The approximate amount of refuse from any district is well known and increases gradually from year to year, practically in proportion as the population increases. Some diminution in the amount of refuse, especially paper, has probably been caused during the last year, on account of saving and sale of paper by householders, but this matter is not of sufficient importance to be worthy of consideration as a reason for rejecting the lump sum method of payment.

A second method of payment is a price per unit of weight. This method is the most satisfactory one to both parties, if properly enforced. Its weakness is that the city would be obliged to furnish scales with weighers at each place of disposal. In addition to the extra expense involved it is difficult for the weighers to keep accounts accurately. There would be no great objection to adopting this method of payment for collecting the offal of the Dorchester district as the offal is all taken to one point of delivery and scales are available for weighing.

The third method for consideration and one that has now been adopted is the method of paying at a price per cubic yard of material, measured in the teams. This method is open on the part of the city to many objections. For example, city refuse is not a homogeneous material. The proportion of ashes to paper and other refuse varies from month to month. It is impossible to secure a standard density at which the material shall be measured. For example, in loading a cart with ordinary mixed refuse, it is possible to increase the weight as much as 25 per cent. by tramping and compressing the material as it is placed in the cart. No provision for any such action seems to be incorporated in the contract and the inference, at least, is that the contractor would be allowed to load his teams without compacting the material in any way, causing many unnecessary loads and consequent increase in the number of cubic yards collected.

Moreover, the contractor is often required, notwith-

standing the provisions of the specifications, to work at times when no inspectors are present, and on this account there will be a continual dispute regarding the amounts of refuse collected. Also inspectors, as a general rule, are not men expert in measuring the contents of teams and are very likely to make many mistakes, as well as to lose, either through carelessness or laziness, many loads which the contractor will claim to have collected. The above contingencies are probable, even though there is no collusion between the inspectors and the contractor. Past experience has shown that such collusion is not altogether improbable, and the temptation of the inspector to increase his income by allowing the contractor a larger number of cubic yards than has been collected, and sharing the profits therefrom with the contractor, is one to which the inspectors should not be subjected. It is a safe prediction that if the contracts are executed according to the method proposed, the number of cubic yards collected and the consequent cost to the city will be much greater than the preliminary estimates indicate.

In my opinion the method proposed should not be adopted, but the method pursued in past years should be continued. Competent inspectors and rigid inspection is all that is necessary to secure satisfactory results under the method used in the past and without such inspectors no method will be satisfactory.

In addition to the changes above discussed, an examination of the specifications of the contract shows many other matters for criticism.

As a literary document the specifications leave much to be desired, many points being obscure, but there are only a few whose meaning cannot be guessed by a contractor acquainted with the variety of work, and as the Commissioner of Public Works is the sole arbitrator in the case, no doubt he can explain the few points that are not clearly understandable by the contractor. Therefore a literary revision does not seem to be of great importance.

It is, however, desirable to mention some of the provisions of the contract and specifications which should be either changed or eliminated for the benefit of the document as a whole.

On page 7 of the proposal accompanying the contract is a note as follows:

NOTE.— The city contemplates the removal of all household refuse and garden rakings during the spring cleaning period, between April 1, 1919, and May 15, 1919. The contractor shall remove all of the above household refuse and garden rakings, the cost of same to be included in the price bid per cubic yard in each district.

The provision in this note should be specially noted as providing for the removing of the garden refuse during the so-called spring cleaning period between April 1 and May 15. Undoubtedly the custom is of great benefit to householders in suburban districts, as well as a considerable saving of expense. Nevertheless the practice of removing garden and some other classes of refuse without direct payment by the householder seems to be contrary to the provisions of the city ordinances, which provide that "The department shall not so take the refuse of manufacturing and mercantile business or dead animals, manure, garden refuse, leaves, plaster, building materials, earth, or stones, except from premises occupied by the city, but the department may take and dispose of any refuse upon the payment by the customer to the city of such compensation," etc. This provision of the city ordinances was inserted as a measure for increasing the revenue of the city.

It may be that the commissioner has in mind some system of collecting from householders the cost of removing such classes of city refuse as are mentioned in the ordinance as being excluded from free collection. If such is the fact, there is no objection to the provision quoted, except that it would be desirable to have some additional provision defining the part, if any, that the contractor is to take in the collection of the compensation to be paid the city.



If it is not the intention of the commissioner to collect payment as provided in the ordinances, the provision apparently constitutes an attempt to nullify the provision of a city ordinance by the provisions of a contract. In this connection I believe the custom of spring cleaning to be an undesirable one. There is no reason why householders should allow large amounts of refuse to collect during the winter season, and from a sanitary standpoint such practice is often decidedly objectionable. The householder should be obliged to have his refuse removed as it collects and there should be no special spring cleaning, except that the householder should have the privilege of having refuse removed from gardens on the payment of a proper fee.

On page 10 of the contract appears the usual provision that the contractor shall pay the customary and prevailing rate of wages "in compliance with chapter 474 of the Acts of 1914." This law has been amended and is now ch. 260 of the Acts of 1917. It now includes teamsters in its provisions as well as mechanics, and therefore applies directly to the proposed contract.

At the top of page 15 it is provided that the contractor shall have a normal equipment composed of carts with bodies of uniform capacity. Just what the meaning of the word "normal" is in this connection is doubtful and is one of those matters which will probably require the explanation of the Commissioner of Public Works.

On page 16 of the specifications, it is provided that in case the contractor on any occasion fails to collect, etc., the city reserves the right on receipt of complaint to send a special wagon and collect the refuse, charging the contractor at the rate of 75 cents per hour. It may be assumed that the word "wagon" includes also horses, but it is not so stated, neither is it indicated whether one or two horses are to be furnished. Considering the present price of hired teams and the cost of maintaining city teams, the price fixed is not sufficient to penalize inefficiency on the part of the contractor and it is probable that at times it will be of financial

advantage to the contractor purposely to neglect his work and allow the city to do it under the provision of the contract referred to. In any case there seems to be no reason for the provision, as the matter is fully covered in the contract, Article 6, pages 10 and 11.

On page 18 it is provided that "The Boston Development and Sanitary Company is to supply labor for reclaiming salable material from these operations and is to remove such reclaimed material daily." So far as can be seen the word "operations" refers to the placing by the contractor of refuse in certain dumps. Just why this provision regarding the Boston Development and Sanitary Company is inserted is difficult to see. It seems to have no relation to any operation to be performed by the contractor.

Again, on page 15, it is provided that the contractor shall dismiss forthwith any employee abstracting salable material from the refuse collected in the Dorchester district. This provision is clearly for the benefit of the Boston Development and Sanitary Company, to whom the refuse is delivered, and for that company alone. According to the provisions of the same paragraph it appears that the city may even cancel the contract in case any of the contractor's employees abstract salable material from the refuse. There seems to be no reason for this drastic provision, as the matter of the cancellation of the contract seems to be fully covered in article 6, page 11, of the contract form. It would seem to be an absurdity, even if legal, for the city to cancel a favorable contract because one of the contractor's employees took some article of small value from the refuse, thereby decreasing to the Boston Development and Sanitary Company, a party entirely independent of the contract in question, the sale value of the material. In my opinion recourse to the city courts is all that is necessary in such cases.

On page 18 of the specifications it is provided that the contractor shall collect paper in the Dorchester district at least once a week separately, and deliver the same to

the paper plant located at 309 Southamptton street, Boston. This place is the disposal station of the Boston Development and Sanitary Company, and to haul paper to this station, rather than to deliver it at the Dorchester transfer station at Commercial Point, would add about three team miles for each load in excess of the average haul to the Commercial Point station and return. The exact cost to the city of this provision is difficult to estimate, but it probably will not be less than \$5,000. In any case the excess cost will be an entirely useless expenditure for the city.

Section 3 of the specifications provides that materials are to be removed in accordance with Revised Ordinances of 1914, page 40, sec. 13. This ordinance, which has never been completely enforced, is as follows:

SECTION 13. No person shall place or keep ashes or cinders in or near any building in such a manner as to be liable to cause fire, or mix them with other substances, or place or keep them except in metallic vessels so placed as to be easily removed.

It therefore appears that the contractor will be under no obligation to collect ashes if mixed with other refuse or ashes placed by householders in anything but metallic receptacles. It is customary in nearly all the suburban districts to use flour barrels and other such receptacles for paper and in many cases for ashes and mixed refuse. In the Dorchester district, for example, a very large part of the refuse is placed in such receptacles. Under the provisions of the specifications it is probable that until all householders provide themselves with metallic receptacles, as provided by the ordinance and the third separation is secured, the contractor will not be obliged to collect a large part of the refuse. Just how the householder will be taken care of, pending the purchase of metallic receptacles, is not clear,—possibly by the payment of additional fees to the contractor. At the present time, when metallic ash barrels are selling from \$4 to \$5 each, this provision seems to be an unnecessary hardship on the householder. The proposed contract

should not be used as a means of enforcing a city ordinance which the properly constituted city authorities are unable to enforce. The enforcement of ordinances is a matter for the police and the courts. The provisions should be redrawn if serious complications are to be avoided.

Again in the same section it is provided that receptacles for ashes shall be placed at the curbstone, or an easily accessible place, but it does not state whose duty it is to do the work. Later it is stated that employees of this department are not supposed to enter cellars, cellarways, etc., for the removal of ashes. The contractor is certainly not a "department," but there appears to be nobody else to whom the provision can apply except, possibly, the inspectors for the city.

Again, in the same paragraph, "it is understood and agreed that the interpretation of the above regulation shall mean removal of material from any place not higher than three steps above the level of the sidewalk." There are many places in the suburban districts where it has been customary in the past for the contractor to remove materials from locations higher than three steps, and the rules of the department have usually been not higher or lower than three steps. To complete the section it is provided that the contractor shall "enter all yards and areas that it has been customary for city men or contractors to enter for the removal of house dirt and ashes." Taken as a whole, the exact meaning of the paragraph is somewhat obscure, to say the least.

Under sec. 5 of the specifications it is provided that the contractor shall pay all employees a sum not less than \$3.50 a day. Such a provision is probably illegal, and it also prevents free competition by bidders. By the initiated contractor no attention to such a provision will be paid, and it has been shown by evidence before the Finance Commission in several cases that little attention is ordinarily paid to such a provision. On the other hand, it prevents an honest and conscientious contractor from submitting a bid as low as he otherwise

would. Compliance with the provisions of the statute previously referred to, ch. 260 of the Acts of 1917, is, I believe, all that can be legally required by the city of the contractor.

In view of the above facts the question as to whether a single contract should be awarded to the lowest bidder or to the second lowest bidder appears to be comparatively unimportant. I have investigated the matter and find that as regards the Dorchester district, which is the district complained of, the lowest bidder seems to be amply competent and better equipped than the second bidder.

Respectfully submitted,

GUY C. EMERSON,  
*Consulting Engineer.*

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